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DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

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# TAXATION STATISTICS

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1952  
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Authorized for Publication by  
**THE HONOURABLE JAMES J. McCANN**  
Minister of National Revenue

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CANADA

DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

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*Minister of National Revenue*








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DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

## TAXATION STATISTICS

### INTRODUCTION

The seventh annual volume of "Taxation Statistics" is published herein. The statistics contained in this report arise from the work of the Taxation Division, Department of National Revenue, which Division administers the Acts under which taxes are levied on income, profits and successions.

A summary of Statistics of General Interest is presented in which some of the most interesting figures have been condensed into short tables with the basic data expressed in averages and percentages. The detailed statistics follow in three principal sections.

Section I deals with the annual tax collections of the Division during government fiscal years up to, and including, the fiscal year ended March 31, 1952. This section presents data on the actual collection of tax while the other sections of this report are based entirely upon the analysis of income tax returns. A close relationship must exist between taxes collected and the declaration of tax liability by the taxpayer, but the two are not identical quantities and are not reported through the same channels.

Section II covers corporation statistics for the 1950 taxation year as declared by the corporations in tax returns filed. This section presents an analysis of balance sheet and income data for both profit and loss companies.

Section III is devoted to individual statistics for the 1950 taxation year. The statistics are based on a study of 10% of the tax returns filed by individuals. The tables include data on income, exemptions and tax distributed by income groups, occupational groups and places of residence.

The publication of an analysis of Succession Duty returns has been discontinued. Higher exemption levels have reduced the number of such returns to the extent that a detailed analysis could possibly reveal identity. Collections of Succession Duties are included in Section I.

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*Statistics of General Interest*



## Statistics of General Interest

### Canadian Taxpayers By Income—1950

INCOME CLASS	NUMBER	INCOME			TAX		
		Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$1,000.....	7,700	\$ 4.2	0.06%	0.06%	\$ 0.3	0.05%	0.05%
\$1,000- 1,100.....	57,340	60.7	0.86	0.92	0.5	0.09	0.14
1,100- 1,200.....	77,220	88.6	1.26	2.18	1.5	0.26	0.40
1,200- 1,300.....	79,890	100.0	1.42	3.60	2.6	0.45	0.85
1,300- 1,400.....	82,750	111.3	1.58	5.18	3.8	0.66	1.51
1,400- 1,500.....	78,530	113.7	1.62	6.80	4.7	0.82	2.33
1,500- 1,600.....	81,030	125.5	1.79	8.59	5.8	1.01	3.34
1,600- 1,700.....	74,150	122.0	1.74	10.33	6.5	1.13	4.47
1,700- 1,800.....	73,690	128.7	1.83	12.16	7.2	1.25	5.72
1,800- 1,900.....	71,130	131.3	1.87	14.03	7.7	1.34	7.06
1,900- 2,000.....	63,630	124.0	1.76	15.79	7.8	1.36	8.42
2,000- 2,100.....	78,720	161.3	2.30	18.09	8.7	1.51	9.93
2,100- 2,200.....	80,540	173.0	2.46	20.55	8.5	1.48	11.41
2,200- 2,300.....	85,560	192.2	2.73	23.28	8.8	1.53	12.94
2,300- 2,400.....	89,880	211.2	3.00	26.28	8.9	1.55	14.49
2,400- 2,500.....	97,260	237.9	3.38	29.66	9.8	1.70	16.19
2,500- 2,600.....	99,230	253.0	3.60	33.26	10.1	1.76	17.95
2,600- 2,700.....	101,180	267.5	3.80	37.06	10.5	1.83	19.78
2,700- 2,800.....	94,060	258.2	3.67	40.73	10.7	1.86	21.64
2,800- 2,900.....	85,280	242.7	3.45	44.18	10.3	1.79	23.43
2,900- 3,000.....	78,190	230.2	3.27	47.45	10.3	1.79	25.22
3,000- 3,500.....	288,490	928.1	13.20	60.65	47.7	8.30	33.52
3,500- 4,000.....	145,710	543.0	7.72	68.37	33.3	5.79	39.31
4,000- 4,500.....	82,870	350.0	4.98	73.35	24.7	4.30	43.61
4,500- 5,000.....	51,510	243.3	3.46	76.81	19.5	3.39	47.00
5,000- 6,000.....	54,940	298.1	4.24	81.05	31.1	5.41	52.41
6,000- 7,000.....	30,500	196.3	2.79	83.84	21.3	3.70	56.11
7,000- 8,000.....	18,190	135.9	1.93	85.77	16.4	2.85	58.96
8,000- 9,000.....	12,720	107.5	1.53	87.30	14.2	2.47	61.43
9,000- 10,000.....	9,070	86.1	1.22	88.52	12.3	2.14	63.57
10,000- 15,000.....	23,390	281.6	4.00	92.52	48.4	8.42	71.99
15,000- 20,000.....	9,410	161.7	2.30	94.82	36.5	6.35	78.34
20,000- 25,000.....	4,090	90.7	1.29	96.11	24.2	4.21	82.55
25,000- 50,000.....	5,050	169.4	2.41	98.52	55.3	9.62	92.17
Over 50,000.....	1,340	103.9	1.48	100.00	45.0	7.83	100.00
Grand Total.....	2,374,240	\$ 7,032.8	100.00%		\$ 574.9	100.00%	

NOTE: For further information see Section III, page 78.

## Statistics of General Interest

### Canadian Taxpayers By Occupation—1950

OCCUPATION (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Consulting Engineers and Architects.....	1,500	\$ 10,955	\$ 16.4	0.23%	\$ 2,641	\$ 4.0	0.69%
Medical Doctors and Surgeons.....	8,400	9,881	83.0	1.18	1,905	16.0	2.78
Lawyers.....	4,550	9,641	43.9	0.63	2,077	9.5	1.65
Dentists.....	3,570	6,202	22.1	0.31	769	2.8	0.49
Forestry Operators.....	1,250	6,021	7.5	0.11	1,181	1.5	0.26
Investors.....	45,400	5,823	264.4	3.76	1,259	48.1	8.37
Business Partners.....	45,770	5,442	249.1	3.55	826	37.8	6.58
Osteopaths, Chiropractors, etc.....	1,220	5,120	6.3	0.09	629	0.8	0.14
Sole Business Proprietors with Employees.	76,160	5,098	388.3	5.52	679	51.7	8.99
Salesmen.....	24,900	4,466	111.2	1.58	455	11.3	1.97
Deceased.....	3,430	4,383	15.0	0.21	571	1.9	0.33
Other Professionals.....	2,020	4,311	8.7	0.12	457	0.9	0.16
Fishermen.....	3,520	3,824	13.5	0.19	353	1.2	0.21
Farmers.....	37,860	3,697	140.0	1.99	314	11.9	2.07
Unclassified.....	740	3,317	2.4	0.04	316	0.2	0.03
Entertainers.....	1,790	3,129	5.6	0.08	257	0.5	0.09
Pensioners.....	4,950	3,085	15.3	0.22	216	1.1	0.19
Sole Business Prop. without Employees...	16,040	2,892	46.4	0.66	174	2.8	0.49
Estates.....	3,990	2,720	10.8	0.15	680	2.7	0.47
Employees.....	2,084,590	2,676	5,578.6	79.32	178	368.0	64.01
Nurses.....	2,590	1,660	4.3	0.06	80	0.2	0.03
Grand Total.....	2,374,240	\$ 2,962	\$ 7,032.8	100.00%	\$ 248	\$ 574.9	100.00%
Employees Sub-Divided as Follows:							
Business Enterprises.....	1,722,940	\$ 2,708	\$ 4,666.6	66.35	\$ 187	\$ 319.0	55.49
Municipal Governments.....	53,640	2,700	144.8	2.06	124	6.7	1.16
Educational Institutions.....	54,080	2,644	143.0	2.03	171	9.2	1.60
Dominion Government.....	95,120	2,605	247.8	3.52	139	13.2	2.30
Provincial Governments.....	63,630	2,594	165.0	2.35	144	9.2	1.60
Armed Services.....	27,220	2,563	69.8	1.00	124	3.4	0.59
Unclassified.....	17,600	2,330	41.0	.58	102	1.8	0.31
Other Institutions.....	43,580	2,033	88.6	1.26	114	5.0	0.87
Private Individuals.....	4,740	1,825	8.6	.12	81	0.4	0.07
Agricultural Enterprises.....	2,040	1,652	3.4	.05	64	0.1	0.02
Total Employees.....	2,084,590	\$ 2,676	\$ 5,578.6	79.32%	\$ 178	\$ 368.0	64.01%

NOTE: For further information see Section III, page 84.



# Statistics of General Interest

## Canadian Taxpayers by Place of Residence—1950

PLACE OF RESIDENCE (Cities Having More Than 5,000 Tax- payers Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
<b>Specified Cities—</b>							
Lethbridge.....	6,240	\$ 3,312	\$ 20.7	0.29%	\$ 314	\$ 2.0	0.35%
Montreal.....	313,980	3,158	991.5	14.10	296	92.9	16.16
St. Thomas.....	5,520	3,144	17.4	0.25	244	1.4	0.23
Sault Ste. Marie.....	11,620	3,136	36.4	0.52	256	3.0	0.52
St. John's, Newfoundland.....	8,120	3,125	25.4	0.36	278	2.3	0.40
Oshawa.....	13,340	3,116	41.6	0.59	238	3.2	0.56
Quebec.....	27,640	3,112	86.0	1.22	249	6.9	1.20
Trail and Kimberley.....	6,940	3,101	21.5	0.31	235	1.6	0.28
St. Catharines.....	15,400	3,071	47.3	0.67	249	3.8	0.67
Calgary.....	40,290	3,046	122.7	1.74	276	11.1	1.94
Toronto.....	370,690	3,043	1128.0	16.04	286	106.1	18.46
Windsor.....	42,180	3,034	128.0	1.82	234	9.9	1.72
Sudbury and Copper Cliff.....	14,300	3,021	43.2	0.61	290	4.1	0.72
Sarnia.....	9,730	3,018	29.4	0.42	248	2.4	0.42
Three Rivers.....	6,120	3,017	18.5	0.26	183	1.1	0.19
Vancouver.....	128,960	3,015	388.8	5.53	278	35.8	6.23
Ottawa.....	61,330	3,007	184.4	2.62	257	15.8	2.75
Glace Bay and Sydney.....	9,500	2,981	28.3	0.40	203	1.9	0.33
Welland.....	7,110	2,979	21.2	0.30	211	1.5	0.26
Shawinigan Falls.....	6,510	2,967	19.3	0.27	151	1.0	0.17
Victoria.....	25,120	2,964	74.5	1.06	239	6.0	1.04
Brantford.....	14,390	2,960	42.6	0.61	242	3.5	0.60
Hamilton.....	75,130	2,945	221.2	3.15	230	17.3	3.00
Stratford.....	5,080	2,917	14.8	0.21	233	1.2	0.21
Niagara Falls.....	10,540	2,915	30.7	0.44	193	2.0	0.35
London.....	33,560	2,914	97.8	1.39	253	8.5	1.48
Galt.....	5,940	2,888	17.1	0.24	246	1.5	0.25
Regina.....	20,590	2,880	59.3	0.84	237	4.9	0.85
Edmonton.....	46,800	2,874	134.5	1.91	225	10.5	1.83
Saskatoon and Sutherland.....	10,680	2,862	30.6	0.43	216	2.3	0.40
Moose Jaw.....	5,630	2,861	16.1	0.23	183	1.0	0.18
Timmins, Porcupine and Schumacher....	7,760	2,860	22.2	0.32	159	1.2	0.21
Halifax.....	24,670	2,834	69.9	0.99	204	5.0	0.88
Peterborough.....	11,600	2,829	32.8	0.47	202	2.3	0.41
Belleville.....	5,810	2,823	16.4	0.23	180	1.0	0.18
Saint John, New Brunswick.....	12,860	2,823	36.3	0.52	222	2.9	0.50
Chatham.....	6,400	2,816	18.0	0.26	200	1.3	0.22
Fort William and Port Arthur.....	18,290	2,815	51.5	0.73	176	3.2	0.56
Winnipeg.....	97,200	2,810	273.1	3.88	266	25.8	4.49
Kingston.....	10,960	2,789	30.6	0.44	196	2.2	0.37
Guelph.....	9,140	2,755	25.2	0.36	210	1.9	0.33
New Westminster.....	15,880	2,742	43.5	0.62	172	2.7	0.47
Cornwall.....	7,560	2,713	20.5	0.29	161	1.2	0.21
Moncton.....	8,760	2,707	23.7	0.34	156	1.4	0.24
Kitchener and Waterloo.....	21,120	2,692	56.9	0.81	194	4.1	0.71
Hull.....	7,250	2,490	18.1	0.26	122	0.9	0.15
<b>Total of Specified Cities.....</b>	<b>1,624,240</b>	<b>3,003</b>	<b>4,877.5</b>	<b>69.35</b>	<b>261</b>	<b>423.6</b>	<b>73.68</b>
<b>All Other Areas.....</b>	<b>740,180</b>	<b>2,875</b>	<b>2,128.2</b>	<b>30.26</b>	<b>200</b>	<b>148.1</b>	<b>25.76</b>
<b>Total Resident in Canada.....</b>	<b>2,364,420</b>	<b>2,963</b>	<b>7,005.7</b>	<b>99.61</b>	<b>242</b>	<b>571.7</b>	<b>99.44</b>
<b>Non-Resident Taxpayers</b>							
British Empire.....	1,290	2,260	2.9	.04	165	0.2	0.04
United States.....	7,970	2,780	22.2	.32	345	2.8	0.48
Elsewhere.....	560	3,698	2.0	.03	429	0.2	0.04
<b>Grand Total.....</b>	<b>2,374,240</b>	<b>2,962</b>	<b>7,032.8</b>	<b>100.00%</b>	<b>242</b>	<b>574.9</b>	<b>100.00%</b>

NOTE: For further information see Section III, page 88.

## Statistics of General Interest

### Active Taxable Companies Reporting a Profit By Income—1950

INCOME CLASS	NUMBER	CURRENT YEAR PROFIT			INCOME TAX		
		Total Profit (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Less than \$ 1,000.....	3,931	\$ 1.6	0.07%	0.07%	\$ 0.2	0.03%	0.03%
\$ 1,000— 2,000.....	2,570	3.7	0.16	0.23	0.4	0.05	0.08
2,000— 3,000.....	1,938	4.8	0.20	0.43	0.6	0.08	0.16
3,000— 4,000.....	1,584	5.5	0.24	0.67	0.7	0.09	0.25
4,000— 5,000.....	1,386	6.2	0.27	0.94	0.8	0.11	0.36
5,000— 10,000.....	5,118	38.1	1.62	2.56	4.8	0.63	0.99
10,000— 15,000.....	2,569	31.3	1.33	3.89	5.0	0.66	1.65
15,000— 20,000.....	1,496	25.9	1.10	4.99	5.5	0.73	2.38
20,000— 25,000.....	1,064	23.8	1.01	6.00	5.7	0.75	3.13
25,000— 50,000.....	2,644	93.1	3.96	9.96	25.2	3.32	6.45
50,000— 100,000.....	1,751	124.2	5.28	15.24	37.6	4.96	11.41
100,000— 250,000.....	1,436	225.1	9.57	24.81	72.2	9.52	20.93
250,000— 500,000.....	572	199.1	8.46	33.27	65.8	8.68	29.61
500,000—1,000,000.....	339	231.5	9.84	43.11	77.3	10.20	39.81
1,000,000—5,000,000.....	263	547.2	23.26	66.37	185.5	24.47	64.28
Over 5,000,000.....	62	791.0	33.63	100.00	270.8	35.72	100.00
Total.....	28,723	\$ 2,352.1	100.00%		\$ 758.1	100.00%	

NOTE: For further information see Section II, page 35.

### Active Taxable Companies Reporting a Profit By Industrial Division—1950

INDUSTRIAL DIVISION (arranged in order of Average Profit)	NUMBER	CURRENT YEAR PROFIT			INCOME TAX		
		Average Profit	Total Profit (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Mining.....	409	\$ 410,210	\$ 167.8	7.13%	\$ 137,311	\$ 56.2	7.41%
Manufacturing.....	7,817	172,131	1,345.6	57.22	57,169	446.9	58.95
Public Utilities.....	1,380	121,865	168.2	7.15	39,928	55.1	7.27
Finance.....	3,577	42,498	152.0	6.46	12,391	44.3	5.84
Wholesale Trade.....	5,065	42,079	213.1	9.06	12,926	65.4	8.63
Construction.....	1,467	37,461	55.0	2.34	11,033	16.2	2.14
Agriculture, Fishing and Forestry....	529	35,212	18.6	0.79	10,219	5.4	0.71
Retail Trade.....	5,510	33,432	184.2	7.83	10,107	55.7	7.35
Service.....	2,956	16,082	47.5	2.02	4,362	12.9	1.70
Unclassified.....	13	8,846	0.1	0.00	2,000	0.0	0.00
Total.....	28,723	\$ 81,889	\$ 2,352.1	100.00%	\$ 26,395	\$ 758.1	100.00%

NOTE: For further information see Section II, page 35.





**SECTION I**  
**COLLECTION STATISTICS**



## COLLECTIONS OF THE TAXATION DIVISION OF THE DEPARTMENT OF NATIONAL REVENUE

**Total Annual Collections**—The Taxation Division of the Department of National Revenue administers three Acts of the Government of Canada, namely:

- "The Income Tax Act" enacted 1948,
- "The Excess Profits Tax Act, 1940",
- "The Dominion Succession Duty Act" enacted 1941.

The Income Tax Act became effective on January 1, 1949, and replaced the former Income War Tax Act which was originally enacted in 1917. During the war of 1914-18 there was also enacted the "Business Profits War Tax Act" the administration of which was eventually merged with the Income War Tax Act administration. The Business Profits War Tax Act was substantially similar in intent to the recent Excess Profits Tax Act and in Table "A" the collections under the two Acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned. A subdivision of the collections under The Income Tax Act is referred to below.

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the business profits occurring in an expanded wartime economy. The Act applied to all forms of enterprise whether conducted within a corporate, partnership or sole proprietorship structure. The tax on partnerships or sole proprietorships was cancelled as of January 1, 1947, and the tax on corporations was cancelled as of January 1, 1948. The debit amounts shown under this tax in Tables "D" and "E" are the result of refunds arising out of renegotiation of war contracts.

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Under Sections 10 and 11 of the Act duties are levied upon the inheritance of each successor at rates which vary according to the size of the total estate, the size of the individual succession and the closeness of the relationship of each individual successor to the deceased.

Annual collections under these Acts are given in Table "A" on a Government Fiscal Year basis. All figures are given "net" after deducting refunds of any taxes in the same year and include any interest or penalty collected in addition to the tax.

**Cost of Collections**—The cost of collecting the total annual revenues enumerated in Table "A" is given in Table "B". These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

**Subdivision of Collections Under The Income Tax Act**—The Income Tax Act levies several different taxes on incomes and these are shown in the historical Table "C" and by Districts for the 1951-52 fiscal year in Table "E". A brief description of these taxes follows below:

**GENERAL INCOME TAX ON INDIVIDUALS**—Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 31 of the Act. The detailed rates for the 1950 taxation year are given in Section III of this report, page 76. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source.

Amounts shown as direct payments include, for the first time, collections of Deferred Tax and Gift Tax which were previously shown separately. Gift Tax is levied under Section 100 of the Act at rates varying from 10% to 28%. A separate tabulation of the amounts collected from Gift Tax and Deferred Tax up to and including the 1951 fiscal year may be found on page 17 of "Taxation Statistics, 1951".

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in Section 36. The detailed rates for the 1950 taxation year are given in Section II of this report, page 26.

**TAX ON UNDISTRIBUTED INCOME**—This is an optional tax which was originally introduced in 1945, under Section 96 of the Income War Tax Act, in order to reduce the tax problem faced by family held corporations upon the death of a large shareholder. Private companies were granted the right, within certain limitations, to elect to pay tax on undistributed income on hand and, having elected and paid the tax, to declare tax free dividends from the undistributed income. In 1951 legislation was passed extending the right to elect to pay the 15% tax on undistributed income to other corporations.

**NON-RESIDENT TAX**—Taxes at rates varying from 5% to 15% are levied on non-residents of Canada in respect of income from Canada. Under Section 96 of the Act a tax of 15% is levied on dividends, interest payable only in Canadian funds, estate or trust income, rents, royalties and certain other payments from Canadian debtors. In levying this tax there are certain qualifications, only a few of which are mentioned here. Interest on bonds issued or guaranteed by the Government of Canada is exempt from this tax. The interest from provincial bonds is taxed at 5%. Dividends to non-resident corporations in respect of shares in a subsidiary corporation are subject to tax at 5%. A 10% rate of tax is levied on income derived from the use of motion picture films produced or reproduced in Canada.

**Tax Collections by Provinces**—Total collections and those of individual and corporation general income tax, non-resident tax, excess profits tax and succession duties for the fiscal years 1946 to 1952 inclusive are shown by provinces in Table "D". The provincial allocation of collections is based upon the location of the District Office in which the revenue was collected. District Offices within each province are shown in Table "E" with collections for the 1951-52 fiscal year.

**TABLE A**  
**ANNUAL COLLECTIONS OF THE TAXATION DIVISION**  
**Department of National Revenue**

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total
	\$	\$	\$	\$
1917	—	12,506,517	—	12,506,517
1918	—	21,271,084	—	21,271,084
1919	9,349,720	32,970,062	—	42,319,782
1920	20,263,740	44,145,184	—	64,408,924
1921	46,381,824	40,841,401	—	87,223,225
1922	78,684,355	22,815,667	—	101,500,022
1923	59,711,538	13,031,462	—	72,743,000
1924	54,204,028	4,752,681	—	58,956,709
1925	56,248,043	2,704,427	—	58,952,470
1926	55,571,962	1,173,449	—	56,745,411
1927	47,386,309	710,102	—	48,096,411
1928	56,571,047	956,031	—	57,527,078
1929	59,422,323	455,232	—	59,877,555
1930	69,020,726	173,300	—	69,194,026
1931	71,048,022	34,430	—	71,082,452
1932	61,254,400	3,000	—	61,257,400
1933	62,066,697	54	—	62,066,751
1934	61,399,172	Nil	—	61,399,172
1935	66,808,066	"	—	66,808,066
1936	82,709,803	"	—	82,709,803
1937	102,365,242	"	—	102,365,242
1938	120,365,532	"	—	120,365,532
1939	142,026,138	"	—	142,026,138
1940	134,448,566	"	—	134,448,566
1941	248,143,022	23,995,269	—	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222
1946	937,729,273	494,196,483	21,447,574	1,453,373,330
1947	963,458,245	448,697,443	23,576,071	1,435,731,759
1948	1,059,848,357	227,030,494	30,828,040	1,317,706,891
1949	1,297,999,404	44,791,918	25,549,777	1,368,341,099
1950	1,272,650,191	— 1,788,387*	29,919,780	1,300,781,584
1951	1,513,135,510	10,140,910	33,599,089	1,556,875,509
1952	2,163,473,408	2,364,909	38,207,985	2,204,046,302
Totals	14,618,691,455	2,972,245,340	255,629,002	17,846,565,797

\*Debit amount, indicating that refunds were in excess of collections.



**TABLE B**  
**COST OF COLLECTIONS**

Fiscal Year Ended March 31	Total Annual Collections	Total Annual Cost	Percentage Cost of Collection
	\$	\$	%
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,953,988	2.24
1922	101,500,022	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
1945	1,555,814,222	9,926,241	0.64
1946	1,453,373,330	11,796,342	0.81
1947	1,435,731,759	13,734,591	0.96
1948	1,317,706,891	19,627,980	1.49
1949	1,368,341,099	28,061,931	2.05
1950	1,300,781,584	28,103,621	2.16
1951	1,556,875,509	25,174,064	1.62
1952	2,204,046,302	21,873,960	0.99
Totals	17,846,565,797	221,348,981	1.24

**TABLE C**  
**SUBDIVISION OF COLLECTIONS UNDER THE INCOME TAX ACT**  
**(For Fiscal Years Ended March 31)**

Year	General Income Tax				Tax on Undistributed Income	Non-Resident Tax	Total Income Tax
	Individuals			Corporations			
	Direct Payments	Deductions at Source	Total				
	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	—	7,972,890	1,376,830	—	—	9,349,720
1920	13,195,314	—	13,195,314	7,068,426	—	—	20,263,740
1921	32,532,526	—	32,532,526	13,849,298	—	—	46,381,824
1922	39,820,597	—	39,820,597	38,863,758	—	—	78,684,355
1923	31,689,393	—	31,689,393	28,022,145	—	—	59,711,538
1924	25,657,335	—	25,657,335	28,546,693	—	—	54,204,028
1925	25,156,768	—	25,156,768	31,091,275	—	—	56,248,043
1926	23,849,475	—	23,849,475	31,722,487	—	—	55,571,962
1927	18,043,261	—	18,043,261	29,343,048	—	—	47,386,309
1928	23,222,891	—	23,222,891	33,348,156	—	—	56,571,047
1929	24,793,449	—	24,793,449	34,628,874	—	—	59,422,323
1930	27,237,502	—	27,237,502	41,783,224	—	—	69,020,726
1931	26,624,181	—	26,624,181	44,423,841	—	—	71,048,022
1932	24,772,846	—	24,772,846	36,481,554	—	—	61,254,400
1933	25,959,466	—	25,959,466	36,107,231	—	—	62,066,697
1934	29,183,715	—	29,183,715	27,385,822	—	4,829,635	61,399,172
1935	25,201,392	—	25,201,392	35,790,239	—	5,816,435	66,808,066
1936	32,983,231	—	32,983,231	42,518,971	—	7,207,601	82,709,803
1937	35,442,385	—	35,442,385	58,012,843	—	8,910,014	102,365,242
1938	40,444,839	—	40,444,839	69,768,605	—	10,152,088	120,365,532
1939	46,937,205	—	46,937,205	85,185,887	—	9,903,046	142,026,138
1940	45,406,932	—	45,406,932	77,920,002	—	11,121,632	134,448,566
1941	75,863,078	27,672,018	103,535,096†	131,565,710	—	13,042,216	248,143,022
1942	189,501,796	106,636,747	296,138,543†	185,835,699	—	28,268,775	510,243,017
1943	240,121,340	294,016,812	534,138,152†	347,969,723	—	28,080,797	910,188,672
1944	244,427,524	569,007,604	813,435,128	311,378,714	—	26,943,193	1,151,757,035
1945	288,009,532	479,745,550	767,755,082	276,403,849	—	28,599,137	1,072,758,068
1946	280,707,540	410,878,574	691,586,114	217,833,540	—	28,309,619	937,729,273
1947	277,475,819	417,054,327	694,530,146	196,819,253	41,972,700	30,136,146	963,458,245
1948	303,966,043	355,862,172	659,828,215	351,535,006	12,596,108	35,889,028	1,059,848,357
1949	333,996,154	428,567,362	762,563,516	488,549,610	3,440,514	43,445,764	1,297,999,404
1950	342,849,594	279,132,619	621,982,213	602,072,622	1,120,510	47,474,846	1,272,650,191
1951	315,964,267	336,364,413	652,328,680	711,576,735	87,619,776	61,610,319	1,513,135,510
1952	363,176,133	612,600,187	975,776,320	1,118,067,202	14,612,872	55,017,014	2,163,473,408
Totals	3,882,186,413	4,317,538,385	8,199,724,798	5,772,846,872	161,362,480	484,757,305	14,618,691,455

† Includes National Defence Tax imposed under Section 91 of the Income War Tax Act.



**TABLE D**  
**TAX COLLECTIONS BY PROVINCES**  
**1946 to 1952 Fiscal Years Inclusive**

Province	Total Tax Collections						
	1946	1947	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	4,163,949	11,088,279	19,267,532
Prince Edward Island.....	3,046,361	2,915,343	2,550,139	3,253,729	2,776,793	2,982,452	2,812,260
Nova Scotia.....	40,224,137	35,128,396	29,503,445	27,812,394	24,338,200	29,486,593	35,558,408
New Brunswick.....	28,144,892	26,105,998	23,486,674	24,475,101	19,054,472	20,305,258	31,116,418
Quebec.....	414,059,164	412,119,383	383,967,886	373,514,195	353,903,217	429,894,266	611,157,042
Ontario.....	667,777,586	652,465,484	581,873,930	622,954,410	600,544,274	740,106,446	1,046,968,377
Manitoba.....	77,370,179	76,562,499	66,726,446	66,481,275	62,328,349	70,338,444	90,710,410
Saskatchewan.....	29,814,571	31,877,724	33,670,718	33,336,070	36,258,273	31,139,066	34,397,747
Alberta.....	52,886,092	57,922,492	48,385,702	57,798,155	65,037,219	71,411,626	91,030,280
British Columbia.....	139,183,322	139,958,403	146,660,310	157,648,665	131,588,237	149,064,858	239,463,705
Yukon.....	793,791	678,505	807,850	963,248	762,434	1,058,101	1,564,123
Head Office.....	73,235	-2,468*	73,791	103,857	26,167	120	—
Totals.....	1,453,373,330	1,435,731,759	1,317,706,891	1,368,341,099	1,300,781,584	1,556,875,509	2,204,046,302
	Individual General Income Tax Collections						
	1946	1947	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	2,188,507	4,206,838	7,117,297
Prince Edward Island.....	1,288,501	1,387,002	1,302,070	1,539,989	1,360,678	1,286,573	1,301,985
Nova Scotia.....	21,548,014	19,805,050	15,531,089	16,677,714	11,658,979	11,929,119	16,568,134
New Brunswick.....	13,402,292	13,647,222	11,879,662	13,615,863	9,349,547	8,849,823	13,428,378
Quebec.....	174,654,743	176,441,871	172,258,565	201,533,942	146,300,694	155,018,683	236,480,799
Ontario.....	317,949,604	316,296,607	304,434,223	352,662,957	285,968,440	309,496,890	471,830,842
Manitoba.....	36,635,050	36,631,702	33,166,623	35,697,003	32,682,064	30,843,644	44,303,460
Saskatchewan.....	22,498,500	23,446,713	22,923,553	25,484,800	28,570,676	23,376,360	27,100,165
Alberta.....	31,883,756	35,160,434	30,903,146	39,298,283	40,960,325	40,895,324	54,895,533
British Columbia.....	71,112,911	71,025,030	66,682,113	75,143,962	62,259,464	65,635,113	101,498,857
Yukon.....	582,878	668,457	714,521	855,476	656,636	790,193	1,250,870
Head Office.....	29,865	20,058	32,650	53,527	26,203	120	—
Totals.....	691,586,114	694,530,146	659,828,215	762,563,516	621,982,213	652,328,680	975,776,320
	Corporation General Income Tax Collections						
	1946	1947	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	1,534,096	5,356,861	11,399,902
Prince Edward Island.....	714,670	681,755	686,984	1,400,810	1,046,929	1,198,674	1,211,070
Nova Scotia.....	4,504,076	4,433,202	7,711,449	9,828,863	12,313,045	12,686,307	17,485,610
New Brunswick.....	3,151,310	3,306,712	6,414,309	8,675,890	8,030,551	9,115,659	16,749,437
Quebec.....	72,989,429	52,621,486	107,480,594	132,155,096	178,763,722	216,842,374	344,175,722
Ontario.....	99,021,902	93,462,446	150,466,340	220,102,077	284,720,048	340,698,955	516,686,328
Manitoba.....	11,235,517	11,661,440	16,300,637	24,057,123	26,828,465	28,602,238	41,944,757
Saskatchewan.....	1,563,345	2,207,142	4,665,839	5,085,767	5,805,895	5,405,249	6,316,388
Alberta.....	5,469,692	5,578,262	9,127,855	13,482,064	20,882,364	22,587,275	33,280,467
British Columbia.....	19,158,666	22,920,812	48,621,456	73,624,408	62,044,168	68,923,315	128,616,686
Yukon.....	-18,437*	-31,478*	18,403	87,182	103,375	159,828	200,835
Head Office.....	43,370	-22,526*	41,140	50,330	-36*	—	—
Totals.....	217,833,540	196,819,253	351,535,006	488,549,610	602,072,622	711,576,735	1,118,067,202

\*Debit amount, indicating that refunds were in excess of collections.

**TABLE D—(Concluded)**  
**TAX COLLECTIONS BY PROVINCES**  
**1946 to 1952 Fiscal Years Inclusive**

Province	Non-Resident Tax Collections						
	1946	1947	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	355,264	1,279,872	434,058
Prince Edward Island.....	114,241	52,892	64,148	36,578	49,374	124,139	108,849
Nova Scotia.....	126,084	129,537	119,204	185,070	148,496	212,760	249,621
New Brunswick.....	55,383	42,208	36,039	99,268	100,725	126,607	150,498
Quebec.....	10,844,349	11,552,689	12,845,491	14,821,441	15,671,912	20,556,406	18,539,833
Ontario.....	14,687,960	15,152,136	19,668,662	24,094,315	26,822,046	34,146,686	30,151,829
Manitoba.....	959,527	1,078,856	1,359,456	2,004,250	1,880,523	2,216,699	2,011,165
Saskatchewan.....	124,614	146,354	168,346	172,044	146,479	155,295	141,637
Alberta.....	325,721	494,886	340,670	516,539	610,091	809,110	673,013
British Columbia.....	1,070,729	1,483,364	1,238,423	1,514,920	1,688,843	1,927,618	2,470,878
Yukon.....	1,011	3,224	48,589	1,339	1,093	55,127	85,633
Totals.....	28,309,619	30,136,146	35,889,028	43,445,764	47,474,846	61,610,319	55,017,014
Excess Profits Tax Collections							
	1946	1947	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	—	662	—
Prince Edward Island.....	902,864	719,199	328,478	236,190	167,450	66,582	43,188
Nova Scotia.....	13,490,704	10,026,981	4,756,529	294,400	-383,277*	639,583	116,425
New Brunswick.....	10,844,277	7,733,973	4,194,833	616,730	847,974	-316,775*	70,707
Quebec.....	151,002,358	156,788,724	78,468,423	17,456,065	3,647,374	4,559,840	518,491
Ontario.....	223,634,790	187,263,399	86,534,093	12,501,137	-9,530,301*	3,549,776	1,368,175
Manitoba.....	28,089,644	25,920,940	14,592,878	3,259,643	-276,582*	663,884	2,338
Saskatchewan.....	5,363,786	5,436,755	4,938,309	2,014,626	937,037	385,632	1,131
Alberta.....	14,597,651	15,329,459	6,684,201	3,436,832	1,007,363	583,339	61,884
British Columbia.....	46,046,530	39,444,227	26,510,672	4,958,331	1,793,131	-36,591*	173,931
Yukon.....	223,879	33,786	22,078	17,964	1,444	44,978	8,639
Totals.....	494,196,483	448,697,443	227,030,494	44,791,918	-1,788,387*	10,140,910	2,364,909
Succession Duty Collections							
	1946	1947	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	86,082	232,872	261,396
Prince Edward Island.....	26,085	29,030	54,361	38,784	145,990	79,100	22,058
Nova Scotia.....	555,258	347,798	1,206,125	825,074	601,340	1,009,428	744,421
New Brunswick.....	691,630	946,049	625,048	1,436,008	655,851	988,426	518,153
Quebec.....	4,568,285	7,025,416	7,807,023	5,405,580	9,093,781	6,319,126	6,818,068
Ontario.....	12,483,332	11,083,701	15,890,474	12,707,597	12,169,371	16,455,023	21,402,756
Manitoba.....	450,440	660,877	790,287	1,324,322	1,201,732	3,367,890	1,606,921
Saskatchewan.....	264,325	369,539	699,272	541,737	761,746	482,042	642,019
Alberta.....	609,274	482,006	1,003,977	1,049,531	1,481,254	1,839,099	1,252,024
British Columbia.....	1,794,485	2,631,655	2,747,214	2,219,856	3,722,747	2,818,109	4,922,024
Yukon.....	4,460	—	4,259	1,288	-114*	7,974	18,145
Totals.....	21,447,574	23,576,071	30,828,040	25,549,777	29,919,780	33,599,089	38,207,985

\*Debit amount, indicating that refunds were in excess of collections.



**TABLE E**  
**COLLECTIONS 1951-52 FISCAL YEAR**  
**By Districts and Provinces**

Province and District	General Income Tax			
	Individuals			Corporations
	Direct Payments	Tax Deductions at Source	Total	
	\$	\$	\$	\$
<b>Newfoundland:</b>				
St. John's District .....	2,733,683.91	4,383,613.54	7,117,297.45	11,399,902.00
<b>Prince Edward Island:</b>				
Charlottetown District .....	862,321.60	439,663.30	1,301,984.90	1,211,069.46
<b>Nova Scotia:</b>				
Halifax District .....	6,121,002.09	6,678,277.31	12,799,279.40	16,753,737.72
Sydney District .....	1,282,044.83	2,486,809.83	3,768,854.66	731,872.64
Total .....	7,403,046.92	9,165,087.14	16,568,134.06	17,485,610.36
<b>New Brunswick:</b>				
Saint John District .....	4,477,146.24	8,951,231.71	13,428,377.95	16,749,436.60
<b>Quebec:</b>				
Quebec District .....	10,629,237.12	13,903,508.47	24,532,745.59	27,837,491.98
Sherbrooke District .....	3,404,879.14	4,349,313.53	7,754,192.67	5,804,924.78
Montreal District .....	73,284,448.29	130,909,412.04	204,193,860.33	310,533,305.61
Total .....	87,318,564.55	149,162,234.04	236,480,798.59	344,175,722.37
<b>Ontario:</b>				
Ottawa District .....	19,174,508.74	52,492,721.48	71,667,230.22	26,002,092.10
Kingston District .....	2,752,617.48	2,666,382.12	5,418,999.60	2,980,364.27
Belleville District .....	3,376,135.03	3,142,972.83	6,519,107.86	3,868,596.78
Toronto District .....	84,622,028.46	151,260,149.78	235,882,178.24	291,004,770.00
Hamilton District .....	21,745,664.78	43,807,318.87	65,552,983.65	86,294,409.79
Kitchener District .....	5,167,075.18	8,186,392.56	13,353,467.74	11,790,954.16
London District .....	18,974,520.55	29,770,448.57	48,744,969.12	81,442,425.42
Windsor District .....	689,143.56	4,056,812.29	4,745,955.85	29.17
Sudbury District .....	1,496,650.07	8,167,435.38	9,664,085.45	5,020,100.80
Fort William District .....	3,141,238.55	7,140,626.02	10,281,864.57	8,282,585.43
Total .....	161,139,582.40	310,691,259.90	471,830,842.30	516,686,327.92
<b>Manitoba:</b>				
Winnipeg District .....	15,540,704.06	28,762,755.71	44,303,459.77	41,944,757.20
<b>Saskatchewan:</b>				
Regina District .....	9,415,302.98	5,926,132.85	15,341,435.83	4,068,593.03
Saskatoon District .....	9,076,067.66	2,682,661.05	11,758,728.71	2,247,795.29
Total .....	18,491,370.64	8,608,793.90	27,100,164.54	6,316,388.32
<b>Alberta:</b>				
Calgary District .....	16,616,431.03	14,163,040.50	30,779,471.53	19,867,963.81
Edmonton District .....	11,378,804.70	12,737,256.81	24,116,061.51	13,412,503.42
Total .....	27,995,235.73	26,900,297.31	54,895,533.04	33,280,467.23
<b>British Columbia:</b>				
Vancouver District .....	31,267,868.66	55,790,603.65	87,058,472.31	124,151,526.23
Victoria District .....	5,732,315.53	8,708,068.90	14,440,384.43	4,465,159.56
Total .....	37,000,184.19	64,498,672.55	101,498,856.74	128,616,685.79
<b>Yukon .....</b>	214,292.66	1,036,577.91	1,250,870.57	200,835.19
<b>Canada .....</b>	363,176,132.90	612,600,187.01	975,776,319.91	1,118,067,202.44

**TABLE E—(Concluded)**  
**COLLECTIONS 1951-52 FISCAL YEAR**  
**By Districts and Provinces**

<b>Tax on Undistributed Income</b>	<b>Non-Resident Tax</b>	<b>Total Income Tax Act</b>	<b>Excess Profits Tax Act</b>	<b>Dominion Succession Duty Act</b>	<b>Grand Total</b>
\$	\$	\$	\$	\$	\$
54,878.38	434,057.88	19,006,135.71	—	261,396.18	19,267,531.89
125,110.37	108,849.15	2,747,013.88	43,187.67	22,058.30	2,812,259.85
377,058.48 17,137.94	245,834.79 3,786.05	30,175,910.39 4,521,651.29	103,063.15 13,361.80	646,161.12 98,260.23	30,925,134.66 4,633,273.32
394,196.42	249,620.84	34,697,561.68	116,424.95	744,421.35	35,558,407.98
199,245.32	150,497.78	30,527,557.65	70,707.64	518,152.60	31,116,417.89
651,798.33 46,584.85 3,925,746.06	608,251.00 139,714.97 17,791,866.72	53,630,286.90 13,745,417.27 536,444,778.72	56,365.93 37,467.19 424,657.82	660,840.01 238,835.84 5,918,392.20	54,347,492.84 14,021,720.30 542,787,828.74
4,624,129.24	18,539,832.69	603,820,482.89	518,490.94	6,818,068.05	611,157,041.88
668,047.53 86,881.54 123,629.34 3,399,118.95 462,192.96 294,192.91 367,358.66 — —2,171.72* 129,197.94	3,699,298.12 103,803.68 97,358.41 19,161,210.45 1,938,810.69 146,703.21 4,475,639.39 271,050.98 26,466.31 231,488.20	102,036,667.97 8,590,049.09 10,608,692.39 549,447,277.64 154,248,397.09 25,585,318.02 135,030,392.59 5,017,036.00 14,708,480.84 18,925,136.14	402,547.38 2,233.68 24,574.65 623,337.02 81,048.34 12,907.08 210,490.89 — — 11,035.55	6,676,192.75 440,568.17 105,779.85 9,641,436.79 2,123,754.32 677,245.14 1,589,300.71 — — 148,477.77	109,115,408.10 9,032,850.94 10,739,046.89 559,712,051.45 156,453,199.75 26,275,470.24 136,830,184.19 5,017,036.00 14,708,480.84 19,084,649.46
5,528,448.11	30,151,829.44	1,024,197,447.77	1,368,174.59	21,402,755.50	1,046,968,377.86
841,768.77	2,011,165.01	89,101,150.75	2,337.95	1,606,921.36	90,710,410.06
118,576.43 77,831.11	65,677.77 75,959.19	19,594,283.06 14,160,314.30	867.32 263.21	372,122.92 269,896.30	19,967,273.30 14,430,473.81
196,407.54	141,636.96	33,754,597.36	1,130.53	642,019.22	34,397,747.11
336,566.47 530,791.58	514,200.74 158,812.53	51,498,202.55 38,218,169.04	11,120.35 50,763.97	851,710.81 400,313.30	52,361,033.71 38,669,246.31
867,358.05	673,013.27	89,716,371.59	61,884.32	1,252,024.11	91,030,280.02
1,649,012.46 132,317.00	2,378,312.90 92,565.04	215,237,323.90 19,130,426.03	173,931.33 —	3,542,878.46 1,379,145.08	218,954,133.69 20,509,571.11
1,781,329.46	2,470,877.94	234,367,749.93	173,931.33	4,922,023.54	239,463,704.80
—	85,632.87	1,537,338.63	8,639.44	18,144.73	1,564,122.80
14,612,871.66	55,017,013.83	2,163,473,407.84	2,364,909.36	38,207,984.94	2,204,046,302.14

\*Debit amount, indicating that refunds were in excess of collections.





**SECTION II**  
**CORPORATION STATISTICS**



# CORPORATION STATISTICS—1950 TAXATION YEAR

## INTRODUCTION

A total of 53,931 T.2 corporation income tax returns for the taxation year 1950 has been received and analyzed statistically, constituting an increase of 4,795 over 1949. Included in this total were 4,356 returns of companies which are exempt from income tax, leaving a remainder of 49,575 companies which are legally taxable under the Income Tax Act.

The detailed figures for 1950 are contained in Tables A to I herein. The 1950 statistics are analyzed by industrial and income classes for Canada as a whole and, in lesser detail, for each province. The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which

the return is filed. It is believed that this causes an unavoidable bias in favour of the two central provinces, Ontario and Quebec, as a result of many companies which operate across all Canada filing in either of these two provinces.

A record of the principal aggregate statistics since 1944, the first year of record, is given below. The figures in the following table, and in all subsequent tables in this section, are as declared by the taxpayer at the time of filing and before any adjustment which may subsequently be made by the District or Head Office assessing branches.

## YEARLY RECORD OF PRINCIPAL AGGREGATE STATISTICS

(Excluding Exempt Companies)

Tax Year	COMPANIES REPORTING A PROFIT						COMPANIES REPORTING A LOSS		ALL COMPANIES		
	Number of Companies	Current Year Profit Declared	Less Prior Year Loss Deducted	Net Taxable Profit for the Year (Column 3 Minus 4)	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Loss Declared	Number of Companies (Column 2 Plus 8)	Total Current Year Profits Less Losses (Column 3 Minus 9)	Total Taxes Declared (Column 6 Plus 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)		(\$000)		(\$000)	(\$000)
1944 <sup>1</sup>	20,023	1,194,113	2,794	1,191,319	213,097	461,839	7,709	37,856	27,732	1,156,257	674,936
1945	21,331	1,198,791	2,798	1,195,993	212,504	460,791	8,601	38,740	29,932	1,160,051	673,295
1946	23,563	1,392,956	5,559	1,387,397	245,246	421,378	9,742	59,422	33,305	1,333,534	666,624
1947	27,272	1,776,554	11,115	1,765,439	485,458	166,740	12,804	72,860	40,076	1,703,694	652,198
1948	27,997	1,945,957	14,036	1,931,921	568,259	19,867	16,323	91,612	44,320	1,854,345	588,126
1949	28,570	1,864,582	16,721	1,847,861	571,972	—	17,991	109,898	46,561	1,754,684	571,972
1950	31,239	2,359,065	24,915	2,334,150	759,664	—	18,336	102,515	49,575	2,256,550	759,664

<sup>1</sup>First Available Year.

## BASIC INFORMATION AND DEFINITIONS

**Companies Included**—All companies filing a T.2 Corporation income tax return are included, whether taxable under the Act or exempt and whether recording a profit or a loss. The final date for filing 1950 returns was June 30, 1951. The statistical section held its records open until October 15, 1951, in order to include late and amended returns, but any returns received after that date were excluded. A small percentage of companies was excluded as a result of this policy. Special efforts were made to secure returns for all substantial companies included in previous years. Cognizance was taken of amended returns where the change in income was \$10,000 or more.

**Period Covered**—The period covered is the 1950 taxation year which embraces all company returns for fiscal periods ending between January 1, 1950 and December 31, 1950.

Except where a company's fiscal year ends on December 31, 1950, the data pertain partially to the 1949 calendar year and partially to the 1950 calendar year. Income earned in 1949 was obtained by grouping companies with fiscal years ending in the same month and dividing the income between the two years in proportion to the number of months of the fiscal period falling within each year. The division between calendar years is shown in Table "D" herein.

**Statistical Procedure**—Information from T.2 income tax returns and attached financial statements is extracted by clerks of the statistical section and entered on a "transcript card". The task of condensing a diversity of accounting information into a standardized form for each company is facilitated by the use of a manual of general rules and procedures. Information on the transcript is transferred to punch cards, and thereafter the material is dealt with mechanically.

**Fully Tabulated and Partially Tabulated Companies**—A fully tabulated company is one for which the statistical section has the full tax, balance sheet and income items as set forth in Tables "H" and "I". A partially tabulated company is one for which only the tax and taxable income information have been recorded. With the exceptions indicated below, all companies are fully tabulated.

**Returns not Fully Tabulated:**

**BANKS AND INSURANCE COMPANIES**—Only the taxable income and tax liability are tabulated. Difficulties in handling the large balance sheet items to be recorded and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**CO-OPERATIVES**—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated.

**PERSONAL CORPORATIONS**—Personal corporations are not fully tabulated because they are exempt from corporation tax under Section 61 of the Income Tax Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**INCOMPLETE RETURNS**—Returns with financial statements lacking or inadequate.

**INACTIVE**—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature, of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities having a value of \$25,000 or more.

**Continuity**—Table "B" indicates the continuity of companies from 1949 to 1950. It is designed to reveal the numbers and types of businesses newly incorporated or newly reporting, and to balance the number of companies as between years. A brief description of the terms used follows:

**NEW BUSINESSES—NEWLY INCORPORATED**—These are independent new companies operating new businesses. They are distinguished from companies indicated in the next item in that these businesses are being undertaken for the first time.

**PROPRIETORSHIPS, PARTNERSHIPS — NEWLY INCORPORATED**—These are new companies organized to carry on, under corporate structure, business operations which were conducted previously by partners or sole proprietors. The business as such is not new but the legal incorporation is new.

**CANADIAN SUBSIDIARIES INCORPORATED**—This covers Canadian subsidiary companies organized to engage in a new type of business or to carry on the same business or to take over a part of the business of the parent company.

**FOREIGN SUBSIDIARIES INCORPORATED**—Any Canadian company organized by a foreign parent company is included here.

**NEW SUCCESSOR CORPORATIONS**—Companies organized to take over the business, or part of the business, of a predecessor company. These are not subsidiary companies.

**ESTABLISHED COMPANIES NOT REPORTED FOR 1949**—These are companies reporting for 1950 which were in existence in previous years but for which the 1949 return was not received prior to the statistical close-off date.

**COMPANIES NOT REPORTING FOR 1950**—This entry covers companies going out of business and companies included in 1949 statistics for which 1950 returns were not received prior to the statistical close.

**Relationship**—Table "C" provides an analysis of companies on the basis of their relationship to other companies. The allocation of companies is according to the information given, as required by Item 4 of the T.2, concerning parent, subsidiary, affiliated or associated companies and the relationship of each to the company filing the return. Only parent companies which have no known parent are classified as such. Subsidiary companies may be wholly owned or merely controlled by a parent company. Companies less closely related belong in the category of affiliated or associated companies. Companies with no known affiliations are classed as independent companies. "Consolidated companies" are those filing returns on a consolidated basis, including the income of wholly owned subsidiaries along with their own income.

**Industrial Classes**—Each company has been assigned to an industrial classification by the statistical section on the basis of information given on the tax return. The structure of the codes is based on the "Industrial Classification Manual" issued by the Department of Labour but has been adapted in some respects to the requirements of this Department. The coding originally assigned to each company has been continued automatically unless there is evidence that a change is necessary.

In the case where a company's activities are diversified, its classification is based on the volume of sales.

**Income Classes**—Each company is coded to an income class on the basis of the amount of the current year profit reported by the company for the 1950 taxation year. Companies which reported expenses exactly equal to income and, therefore, show neither a profit nor a loss are coded as loss companies. Foreign business corporations are treated as profit companies because they all pay a \$100 filing fee.

**Current Year Profit**—Current year profit is the taxable profit declared by the company as being earned in the year under review which in this report is the 1950 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1945, 1946, 1947, 1948 or 1949 taxation years which, under Section 26 (d) of the Act, has been deducted from the current year (1950) profit in order to arrive at the net taxable income for 1950.



**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1950 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the taxpayer during the 1950 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

**Loss Deducted from Prior Year Profit**—This figure represents the loss reported by the taxpayer during the 1950 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1949 profit.

**Loss Deductible from Future Profits**—This figure represents loss reported during the 1950 taxation year which may be deducted from profits earned during the following five years.

**Income Tax Declared**—This is the income tax payable upon the net taxable income. Taxable income earned in either the 1949 calendar year or the 1950 calendar year prior to September 1, 1950 is taxable at the rate of 10% on the first \$10,000 and 33% on the remainder. Taxable income earned on and after September 1, 1950 is taxable at the rate of 15% on the first \$10,000 and 38% on the remainder. If a corporation is "related" to another corporation or corporations as defined in Section 36 (4) of the Act, only one of the group is taxable at the 10% (or 15%) rate on the first \$10,000 of income, the others being subject to the 33% (or 38%) rate on their entire income. In case of a consolidated return the tax is increased by 2% of the consolidated taxable income. Non-resident owned investment companies are taxable at a 15% rate. In a few instances tax liability is reduced by tax credits for taxes paid abroad.

**Cash**—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities**—This classification is confined to bonds issued or guaranteed by the Government of Canada, and the refundable portion of the excess profits tax. Provincial or municipal securities are not included.

**Other Securities**—Other securities are interpreted as meaning all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Receivables**—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

**Inventories**—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land**—This classification is restricted to land and other non-depreciable natural resources. Mineral and oil resources and timber limits are treated as land.

**Buildings and Equipment**—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Subsidiaries**—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Other Assets**—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Bank Loans**—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Payables**—This category includes all accounts or bills payable received in the normal course of business, except taxes.

**Tax Liabilities**—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Other Liabilities**—This category includes deferred income, deposits on contracts and loans received from officers or shareholders or affiliated companies.

**Funded Debt**—This classification includes all bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

**Liability Reserves**—These are reserves created to take care of expected future losses or liabilities, such as marine or fire insurance, company financed pensions, war contract renegotiation and reserves for injuries or damages. Liabilities for wages or taxes are shown as payables, or tax liabilities, even though they may carry the caption "reserve" in the balance sheet.

**Depreciation and Depletion Reserves**—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Capital Stock**—All classes of outstanding capital stock are included under this caption.

**Surplus**—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve", "contingency reserve", "bond redemption reserve", "inventory reserve" and refundable portion of excess profits tax. If a surplus account shows a debit balance the entry is made under deficit.



**Deficit**—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Gross Sales or Revenue**—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases.

Capital profits are not added to gross revenue. Inter-branch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross profit on contracts is used without reference to the total value of construction work performed. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

**Bond Interest Received**—Self-explanatory.

**Foreign Dividends Received**—This figure represents dividends received from non-Canadian corporations. These are largely taxable dividends.

**Canadian Dividends Received**—These are dividends received from other Canadian corporations and are generally non-taxable.

**Bond Interest Paid**—Self-explanatory.

**Capital Cost Allowance**—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable income. The figure includes depreciation on buildings and equipment, amortization of such items as roads and leasehold improvements but not of mining development expenses.

**Depletion Charged**—This represents depletion claimed by companies operating a mine, oil or gas wells, or timber limits.

**Charitable Donations**—The amount compiled under this heading was extracted from the profit and loss account or from statements of donations filed by the taxpayer.

**Pension Contributions**—This represents the total amount contributed to an employees' pension or retirement fund and includes also pension payments made directly to former employees outside of a pension fund. This information is extracted from the profit and loss account.

**Employees' Benefits**—This represents the total amounts paid in respect of employees' benefits other than pensions. The principal components are workmen's compensation, unemployment insurance, hospital insurance and other forms of group insurance. Bonuses, living allowances and similar forms of direct compensation are excluded.

**Dividends Charged**—This figure covers the amount of dividends charged for the year in the profit and loss or surplus accounts. No distinction is made between cash or stock dividends or whether the dividend remained unpaid at the end of the year.

**Disposals of Fixed Assets**—This figure shows the proceeds realized from the disposal of depreciable fixed assets during the year. Sales of land are not included, nor are sales of depreciable fixed assets in exchange for stock.

**Capital Expenditures**—This figure has been compiled to indicate the annual capitalized expenditure on depreciable fixed assets. The information is extracted from the schedule of fixed assets and capital cost allowance. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.

**TABLE A**  
**General Statement of 53,931 Corporations Tabulated**  
**1950 TAXATION YEAR**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit					Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Com- panies	Current Year Loss
<b>Companies Taxable Under the Income Tax Act</b>			\$	\$	\$	\$		\$
Fully Tabulated.....	39,111	28,052	2,268,914	22,467	2,246,447	732,647	11,059	85,594
Not Fully Tabulated:								
Banks and Insurance Companies....	367	221	59,430	1,908	57,522	17,882	146	7,558
Incomplete Returns.....	1,067	450	23,746	162	23,584	7,618	617	3,056
<b>Total Active Taxable Companies Excluding Co-operatives.....</b>	<b>40,545</b>	<b>28,723</b>	<b>2,352,090</b>	<b>24,537</b>	<b>2,327,553</b>	<b>758,147</b>	<b>11,822</b>	<b>96,208</b>
Inactive Companies.....	6,312	716	382	70	312	48	5,596	3,876
Co-operatives.....	2,718	1,800	6,593	308	6,285	1,469	918	2,431
<b>Total Taxable Companies.....</b>	<b>49,575</b>	<b>31,239</b>	<b>2,359,065</b>	<b>24,915</b>	<b>2,334,150</b>	<b>759,664</b>	<b>18,336</b>	<b>102,515</b>
<b>Companies Exempt Under the Income Tax Act</b>								
Not Fully Tabulated:								
Personal Corporations.....	1,365	1,115	19,208	—	—	—	250	321
Exempt Co-operatives.....	240	162	1,184	—	—	—	78	87
Exempt Mines.....	41	26	19,947	—	5	1	15	484
Other Exempt Companies <sup>(1)</sup> .....	2,710	2,086	6,456	—	—	10	624	897
<b>Total Exempt Companies.....</b>	<b>4,356</b>	<b>3,389</b>	<b>46,795</b>	<b>—</b>	<b>5</b>	<b>11</b>	<b>967</b>	<b>1,789</b>
<b>Grand Total—Taxable and Exempt....</b>	<b>53,931</b>	<b>34,628</b>	<b>2,405,860</b>	<b>24,915</b>	<b>2,334,155</b>	<b>759,675</b>	<b>19,303</b>	<b>104,304</b>

<sup>(1)</sup> Includes foreign business corporations paying \$100 filing fee which is recorded here as tax declared.



TABLE B

**Analysis of Corporation Returns by Historical Continuity and  
Reconciliation with Last Year's Record**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit			Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Number of Com- panies	Current Year Loss
Companies Reporting for 1950 .....	53,931	34,628	\$ 2,405,860	\$ 759,675	19,303	\$ 104,304
Companies Reporting for 1949 .....	49,136	30,242	1,885,924	571,983	18,894	112,347
Net Increase From 1949 to 1950 .....	4,795	4,386	519,936	187,692	409	—8,043
Analysis of Continuity During the Year:						
New Businesses—Newly Incorporated .....	2,888	1,267	12,814	2,862	1,621	6,824
Proprietorships, Partnerships—Newly Incorporated ..	2,060	1,468	14,306	3,098	592	1,978
Canadian Subsidiaries Incorporated .....	66	27	463	154	39	185
Foreign Subsidiaries Incorporated .....	126	52	1,386	411	74	595
New Successor Corporations .....	206	124	4,677	1,479	82	998
Established Companies Not Reported for 1949 .....	4,412	2,582	30,852	8,233	1,830	5,578
Less Companies Not Reporting for 1950 .....	4,963					
Net Increase During the Year .....	4,795					

TABLE C

**Analysis of Corporation Returns by Relationship  
1950 TAXATION YEAR**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit			Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Number of Com- panies	Current Year Loss
Parent Companies .....	1,617	1,148	\$ 670,295	\$ 222,392	469	\$ 7,710
Subsidiary Companies .....	5,079	3,402	975,090	324,932	1,677	24,085
Affiliated or Associated Companies .....	5,659	3,975	183,245	56,162	1,684	13,377
Consolidated Companies .....	62	49	41,623	14,557	13	565
Independent Companies .....	41,514	26,054	535,607	141,632	15,460	58,567
Grand Total .....	53,931	34,628	2,405,860	759,675	19,303	104,304

**TABLE D**  
**Allocation and Record of Income by Calendar Years**

(All money figures in thousands of dollars)

	Companies Reporting a Profit						Companies Reporting a Loss		
	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Per Cent of Total	Income Tax Declared	Excess Profits Tax Declared	Current Year Loss	Loss Deducted From Prior Year Profit	Loss Deduct- ible From Future Profits
<b>Allocation of 1950 Taxation Year Income by Calendar Years</b>									
1949 Calendar Year . . . . .	\$ 289,324	\$ 3,066	\$ 286,258	12.3	\$ 97,987	\$ —	\$ 27,014	\$ 775	\$ 26,239
1950 Calendar Year . . . . .	2,069,741	21,849	2,047,892	87.7	661,677	—	75,501	2,166	73,335
1950 Taxation Year . . . . .	2,359,065	24,915	2,334,150	100.0	759,664	—	102,515	2,941	99,574
<b>Allocation of 1949 Taxation Year Income by Calendar Years (as previously reported)</b>									
1948 Calendar Year . . . . .	\$ 288,848	\$ 3,122	\$ 285,726	15.5	\$ 83,321	\$ —	\$ 21,076	\$ 1,078	\$ 19,998
1949 Calendar Year . . . . .	1,575,734	13,599	1,562,135	84.5	488,651	—	88,822	3,712	85,110
1949 Taxation Year . . . . .	1,864,582	16,721	1,847,861	100.0	571,972	—	109,898	4,790	105,108
<b>Resulting Combined 1949 Calendar Year Income</b>									
1950 Taxation Year . . . . .	\$ 289,324	\$ 3,066	\$ 286,258	15.5	\$ 97,987	\$ —	\$ 27,014	\$ 775	\$ 26,239
1949 Taxation Year . . . . .	1,575,734	13,599	1,562,135	84.5	488,651	—	88,822	3,712	85,110
1949 Calendar Year . . . . .	1,865,058	16,665	1,848,393	100.0	586,638	—	115,836	4,487	111,349
<b>Record of Income by Calendar Years</b>									
1944 Calendar Year . . . . .	\$ 1,215,330	\$ 2,659	\$ 1,212,671		\$ 216,947	\$ 470,498	\$ 37,090	\$ 836	\$ 36,254
1945 Calendar Year . . . . .	1,211,625	2,981	1,208,644		214,815	460,977	40,829	1,700	39,129
1946 Calendar Year . . . . .	1,436,193	6,433	1,429,760		252,573	404,894	60,361	5,037	55,324
1947 Calendar Year . . . . .	1,794,419	11,505	1,782,914		520,670	110,553	75,970	3,169	72,801
1948 Calendar Year . . . . .	1,946,509	15,079	1,931,430		568,005	—	97,031	3,915	93,116
1949 Calendar Year . . . . .	1,865,058	16,665	1,848,393		586,638	—			

EXPLANATORY NOTE:—As indicated in the introductory text to Section II under "Period Covered", the 1950 taxation year includes any company fiscal year ending between January 1—December 31, 1950, and the data pertain partially to the 1949 calendar year and partially to the 1950 calendar year.

In the first section of the table above the income of the 1950 taxation year has been allocated to the calendar year in which it was earned. A similar sub-division was published a year ago in respect of the 1949 taxation year and is included again as section two.

The third section of the table combines the income for the 1949 calendar year, some of which was reported in the 1949 taxation year and the remainder in the 1950 taxation year.



**TABLE E**  
**Distribution of 40,545 Active Taxable Companies by Industrial Divisions**  
**and Major Industrial Classes—Co-operatives Excluded**  
**1950 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$		\$
<b>Agriculture, Fishing and Forestry:</b>							
General Agriculture.....	142	2,074	92	1,982	504	149	1,279
Specialized Agriculture.....	76	1,077	77	1,000	269	52	199
Fishing.....	39	1,434	7	1,427	433	18	145
Forestry.....	272	14,042	656	13,386	4,200	114	1,352
<b>Total Agriculture, Fishing and Forestry.....</b>	<b>529</b>	<b>18,627</b>	<b>832</b>	<b>17,795</b>	<b>5,406</b>	<b>333</b>	<b>2,975</b>
<b>Mining:</b>							
Gold Mining.....	42	15,954	1,139	14,815	4,906	32	2,344
Other Metal Mining.....	24	125,936	1,398	124,538	43,091	5	122
Coal Mining.....	54	5,716	235	5,481	1,767	50	1,502
Oil, Gas and Naphtha.....	54	4,446	213	4,233	1,411	123	3,825
Oil & Gas Royalty Syndicates-Trustee Returns..	26	84	—	84	19	16	20
Other Non-Metallic Minerals.....	111	9,737	169	9,568	3,154	44	430
Mining Development Companies.....	5	50	1	49	15	298	3
Oil Development Companies.....	3	2	2	—	—	106	107
General Prospecting and Mining Service.....	90	5,851	134	5,717	1,797	63	942
<b>Total Mining.....</b>	<b>409</b>	<b>167,776</b>	<b>3,291</b>	<b>164,485</b>	<b>56,160</b>	<b>737</b>	<b>9,295</b>
<b>Manufacturing:</b>							
Meat Packing.....	59	13,278	84	13,194	4,325	29	586
Dairy Products.....	124	5,678	90	5,588	1,800	45	230
Canning and Preserving Fruits and Vegetables..	93	6,926	232	6,694	2,148	63	1,482
Grain Mill Products.....	103	12,457	56	12,401	4,020	47	843
Bakery Products.....	133	8,290	19	8,271	2,659	74	819
Sugar Refining.....	8	9,690	—	9,690	3,317	—	—
Confectionery and Related Products.....	60	7,913	235	7,678	2,551	40	466
Non-Alcoholic Beverages.....	95	11,799	74	11,725	3,923	71	579
Alcoholic Beverages.....	83	64,477	11	64,466	21,516	16	420
Miscellaneous Food Products.....	100	9,101	85	9,016	2,935	34	601
Tobacco.....	23	15,946	5	15,941	5,464	6	417
Fish Canning and Curing.....	71	5,857	49	5,808	1,870	27	228
Cotton Textile Mills.....	68	21,189	33	21,156	7,069	13	144
Rayon and Silk Textile Mills.....	19	5,252	19	5,233	1,758	13	1,681
Woollen and Worsted Textile Mills.....	64	6,881	116	6,765	2,171	25	752
Knitting Mills.....	136	21,221	251	20,970	6,977	42	623
Other Textile Mill Products.....	191	13,962	52	13,910	4,481	85	786
Apparel and Finished Textile Goods.....	903	18,010	156	17,854	4,956	332	2,542
Fur Goods and Products.....	120	1,435	53	1,382	345	34	244
Sawmills.....	413	49,916	706	49,210	16,223	121	1,204
Planing and Plywood Mills.....	231	18,295	137	18,158	5,905	68	321
Furniture.....	234	10,572	211	10,361	3,185	94	969
Wooden Containers.....	74	5,744	79	5,665	1,828	19	102
Morticians Goods.....	21	518	—	518	150	3	7
Miscellaneous Wood Products.....	97	3,444	132	3,312	1,015	51	535
Pulp and Paper Mills.....	72	219,811	304	219,507	75,765	5	669
Converted Paper Products.....	184	19,945	75	19,870	6,593	38	366
Newspapers.....	148	16,952	62	16,890	5,559	76	561
Periodicals.....	44	1,246	70	1,176	368	20	299
Book Publishing and Printing.....	70	1,986	118	1,868	562	35	210
Commercial Printing.....	411	9,635	38	9,597	2,751	140	475
Miscellaneous Printing and Service.....	80	4,006	19	3,987	1,250	15	33
Paints and Varnishes.....	85	7,503	15	7,488	2,423	15	154

**TABLE E—(Cont'd)**  
**Distribution of 40,545 Active Taxable Companies by Industrial Divisions**  
**and Major Industrial Classes—Co-operatives Excluded**  
**1950 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Companies	Current Year Loss
		\$	\$	\$	\$		\$
Drugs and Toilet Preparations.....	209	21,833	240	21,593	6,945	129	1,410
Industrial Chemicals.....	95	46,299	126	46,173	15,527	30	519
Miscellaneous Chemical Products.....	128	13,651	368	13,283	4,270	49	989
Fabricated Chemical Products and Plastics.....	21	993	43	950	308	31	142
Petroleum Refining.....	19	56,136	1	56,135	18,978	6	36
Paving and Miscellaneous Petroleum Products...	20	8,145	6	8,139	2,782	6	18
Rubber and Rubber Products.....	38	20,646	83	20,563	7,013	9	274
Leather and Leather Products.....	282	7,584	127	7,457	2,138	104	1,224
Glass and Glass Products.....	35	7,945	127	7,818	2,584	15	789
Cement, Gypsum and Plaster Products.....	84	19,746	23	19,723	6,652	37	260
Structural Clay Products and Pottery.....	72	6,221	31	6,190	2,030	23	222
Other Non-Metallic Mineral Products.....	69	18,906	19	18,887	6,390	30	125
Ordnance and Accessories.....	12	4,023	—	4,023	1,353	5	88
Primary Iron and Steel Products.....	88	60,256	4	60,252	20,471	23	197
Tin Cans, Metal Stampings and Structural Products.....	92	19,218	41	19,177	6,418	25	91
Wire, Tools, Cutlery and Hardware.....	99	11,008	7	11,001	3,589	19	217
Heating Apparatus and Sanitary Ware.....	104	24,461	118	24,343	8,261	23	183
Miscellaneous Iron and Steel Products.....	71	8,900	17	8,883	2,948	21	105
Non-Ferrous Smelting, Refining and Rolling....	75	57,023	802	56,221	19,385	27	749
Other Non-Ferrous Metal Products.....	267	14,490	264	14,226	4,483	67	377
Agricultural Machinery.....	35	38,434	40	38,394	12,894	13	137
Industrial Construction and Mining Machinery...	431	36,407	441	35,966	11,764	155	1,443
Office and Store Machines.....	23	5,448	5	5,443	1,808	3	33
Household and Service Industry Machines.....	42	15,446	120	15,326	5,208	18	260
Electrical Machinery and Appliances.....	197	66,822	426	66,396	22,613	41	528
Transportation Equipment except Automobiles...	107	14,745	1,444	13,301	4,351	57	3,130
Automobiles, Parts and Equipment.....	78	94,186	69	94,117	32,447	19	170
Miscellaneous Manufacturing.....	407	17,644	235	17,409	5,420	153	1,245
<b>Total Manufacturing.....</b>	<b>7,817</b>	<b>1,345,551</b>	<b>8,813</b>	<b>1,336,738</b>	<b>446,892</b>	<b>2,834</b>	<b>34,309</b>
<b>Construction:</b>							
General Construction.....	958	46,717	1,187	45,530	14,126	330	3,009
Residential Construction.....	504	8,003	223	7,780	1,986	190	1,027
Prefabricated Houses.....	5	236	—	236	73	(a)	—
<b>Total Construction.....</b>	<b>1,467</b>	<b>54,956</b>	<b>1,410</b>	<b>53,546</b>	<b>16,185</b>	<b>520</b>	<b>4,036</b>
<b>Public Utilities:</b>							
Electric Light and Power.....	91	31,475	79	31,396	10,735	10	34
Gas and Steam Heat Distribution.....	54	11,394	36	11,358	3,848	30	122
Air Transportation.....	38	416	45	371	94	53	410
Water Transportation.....	236	20,127	977	19,150	6,347	122	3,257
Steam Railways.....	23	47,894	103	47,791	16,541	12	1,012
Street Car and Electric Railways.....	8	5,744	—	5,744	1,980	(a)	—
Highway Transportation.....	501	13,463	1,555	11,908	3,611	352	1,660
Grain Elevators.....	30	6,666	12	6,654	2,176	10	222
Other Storage.....	117	1,475	68	1,407	383	62	177
Telephones.....	93	22,163	6	22,157	7,180	31	88
Other Communications.....	91	3,332	66	3,266	982	34	244
Other Public Utilities.....	98	4,025	72	3,953	1,224	44	523
<b>Total Public Utilities.....</b>	<b>1,380</b>	<b>168,174</b>	<b>3,019</b>	<b>165,155</b>	<b>55,101</b>	<b>760</b>	<b>7,749</b>

(a) Grouped elsewhere to conceal identity.



**TABLE E—(Concluded)**  
**Distribution of 40,545 Active Taxable Companies by Industrial Divisions**  
**and Major Industrial Classes—Co-operatives Excluded**  
**1950 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Com- panies	Current Year Loss
<b>Wholesale Trade:</b>		\$	\$	\$	\$		\$
Farm Products and Foodstuffs.....	742	31,332	410	30,922	9,603	230	1,836
Clothing, Shoes and Dry Goods.....	400	8,805	78	8,727	2,463	119	600
Drugs.....	155	4,507	81	4,426	1,366	65	438
Hardware, Lumber and Building Materials.....	756	50,166	278	49,888	15,868	168	998
Plumbing and Heating.....	384	9,643	98	9,545	2,722	109	437
Machinery, Electrical Equipment and Parts.....	717	37,414	211	37,203	11,711	199	1,404
Motor Vehicles and Accessories.....	250	21,342	89	21,253	6,939	63	394
Other Wholesale Trade.....	1,314	43,648	607	43,041	12,986	487	2,871
Agencies.....	348	6,282	79	6,203	1,813	181	851
<b>Total Wholesale Trade.....</b>	<b>5,066</b>	<b>213,139</b>	<b>1,931</b>	<b>211,208</b>	<b>65,471</b>	<b>1,621</b>	<b>9,829</b>
<b>Retail Trade:</b>							
Foodstuffs.....	268	14,278	56	14,222	4,542	156	535
Dairies.....	152	4,942	46	4,896	1,483	78	343
Clothing, Shoes and Dry Goods.....	968	11,193	103	11,090	2,691	445	1,827
Drugs.....	242	2,128	13	2,115	500	84	161
Furniture.....	351	8,121	95	8,026	2,260	100	368
Hardware, Lumber and Building Materials.....	799	20,541	68	20,473	5,958	201	641
Motor Vehicles and Accessories.....	1,127	52,644	86	52,558	16,257	186	1,007
Gasoline and Oil.....	107	4,232	90	4,142	1,344	52	92
Fuel and Ice.....	343	8,967	90	8,877	2,614	103	388
Department and Variety Stores.....	145	41,764	6	41,758	13,916	42	838
Other Retail Trade.....	1,008	15,398	197	15,201	4,126	414	1,549
<b>Total Retail Trade.....</b>	<b>5,510</b>	<b>184,208</b>	<b>850</b>	<b>183,358</b>	<b>55,691</b>	<b>1,861</b>	<b>7,749</b>
<b>Service:</b>							
Professional Service.....	221	2,514	93	2,421	601	123	536
Recreational Service.....	539	17,004	270	16,734	5,196	303	1,124
Business Service.....	349	5,864	100	5,764	1,622	172	561
Hotels, Tourist Lodges and Camps.....	464	8,294	84	8,210	2,245	280	1,704
Laundries, Cleaning and Pressing.....	216	2,015	159	1,856	413	134	501
Undertaking.....	83	719	7	712	136	25	72
Restaurants, Cafés and Taverns.....	414	3,275	193	3,082	706	295	988
Other Personal Service.....	110	965	19	946	240	78	192
Repair and Miscellaneous Service.....	559	6,880	102	6,778	1,735	236	553
<b>Total Service.....</b>	<b>2,955</b>	<b>47,530</b>	<b>1,027</b>	<b>46,503</b>	<b>12,894</b>	<b>1,646</b>	<b>6,231</b>
<b>Finance:</b>							
Chartered Banks and Life, Fire, Casualty and other Insurance Carriers.....	220	59,409	1,908	57,501	17,877	144	7,555
Trust Companies.....	51	6,959	4	6,955	2,282	5	34
Mortgage and Loans.....	58	5,481	20	5,461	1,819	11	64
Insurance Agents.....	509	6,057	84	5,973	1,605	181	282
Personal and Business Credit.....	157	19,709	7	19,702	6,676	21	113
Investment, Trust and Holding Companies.....	473	17,724	162	17,562	5,261	346	2,477
Stock, Bond and Commodity Dealers.....	213	7,610	551	7,059	2,138	94	1,076
Real Estate Finance, Operation and Agencies....	1,705	20,557	624	19,933	5,413	676	2,365
Non-Resident Owned Investment Corporations...	191	8,508	2	8,506	1,250	16	12
<b>Total Finance.....</b>	<b>3,577</b>	<b>152,014</b>	<b>3,362</b>	<b>148,652</b>	<b>44,321</b>	<b>1,494</b>	<b>13,978</b>
<b>Companies Not Elsewhere Classified.....</b>	<b>13</b>	<b>115</b>	<b>2</b>	<b>113</b>	<b>26</b>	<b>16</b>	<b>57</b>
<b>TOTAL—ALL COMPANIES.....</b>	<b>28,723</b>	<b>2,352,090</b>	<b>24,537</b>	<b>2,327,553</b>	<b>758,147</b>	<b>11,822</b>	<b>96,208</b>



**TABLE F**  
**Distribution of Taxable Co-operative Companies Reporting a Profit**  
**by Provinces, Industrial Divisions and Income Classes**  
**1950 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared
<b>PROVINCES</b>					
		\$	\$	\$	\$
Newfoundland.....	5	27	—	27	6
Prince Edward Island.....	35	76	3	73	9
Nova Scotia.....	101	222	11	211	39
New Brunswick.....	45	119	1	118	19
Quebec.....	450	993	80	913	167
Ontario.....	278	1,962	57	1,905	469
Manitoba.....	279	917	15	902	193
Saskatchewan.....	403	1,257	112	1,145	312
Alberta.....	117	671	7	664	186
British Columbia.....	87	349	22	327	69
Total.....	1,800	6,593	308	6,285	1,469
<b>INDUSTRIAL DIVISIONS</b>					
		\$	\$	\$	\$
Agriculture, Fishing and Forestry.....	34	67	44	23	2
Mining.....	(a)	—	—	—	—
Manufacturing.....	312	756	123	633	99
Construction.....	4	4	—	4	—
Public Utilities.....	211	1,514	9	1,505	417
Wholesale Trade.....	219	877	7	870	188
Retail Trade.....	883	1,141	60	1,081	148
Service.....	12	26	3	23	4
Finance.....	125	2,208	62	2,146	611
Unclassified.....	—	—	—	—	—
Total.....	1,800	6,593	308	6,285	1,469
<b>INCOME CLASSES</b>					
		\$	\$	\$	\$
Less than \$1,000.....	1,041	399	34	365	37
\$ 1,000-\$ 2,000.....	340	482	26	456	48
2,000- 3,000.....	143	348	13	335	37
3,000- 4,000.....	65	226	19	207	22
4,000- 5,000.....	40	178	9	169	18
5,000- 10,000.....	98	689	26	663	73
10,000- 15,000.....	17	209	10	199	31
15,000- 20,000.....	8	130	—	130	26
20,000- 25,000.....	9	203	—	203	46
25,000- 50,000.....	19	678	75	603	170
50,000- 100,000.....	13	900	96	804	248
100,000- 250,000.....	4	684	—	684	228
250,000- 500,000.....	3	1,467	—	1,467	485
500,000- 1,000,000.....					
1,000,000- 5,000,000.....					
Over 5,000,000.....					
Total.....	1,800	6,593	308	6,285	1,469

(a) Grouped elsewhere to conceal identity.

**TABLE G**  
**Provincial Distribution of 28,723 Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1950 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared
	<b>NEWFOUNDLAND</b>			<b>PRINCE EDWARD ISLAND</b>		
		\$	\$		\$	\$
Less than \$1,000.....	36	16	2	24	7	—
\$ 1,000-\$ 2,000.....	26	38	4	11	16	2
2,000- 3,000.....	12	30	3	22	51	5
3,000- 4,000.....	12	42	5	8	28	3
4,000- 5,000.....	11	51	5	11	49	5
5,000- 10,000.....	55	395	48	24	180	20
10,000- 15,000.....	24	289	44	18	225	34
15,000- 20,000.....	14	244	49	12	215	42
20,000- 25,000.....	10	227	58	6	127	24
25,000- 50,000.....	38	1,305	355	15	545	123
50,000- 100,000.....	13	922	285	10	709	173
100,000- 250,000.....	17	2,713	879	8	1,288	342
250,000- 500,000.....	7	11,128	3,841	4	1,573	236
500,000- 1,000,000.....						
1,000,000- 5,000,000.....						
Over 5,000,000.....						
Total.....	275	17,400	5,578	173	5,013	1,009
Agriculture, Fishing and Forestry.....	6	43	6	Industrial divisions too small to be shown separately		
Mining.....	3	3,357	1,159			
Manufacturing.....	47	6,146	2,041			
Construction.....	5	280	87			
Public Utilities.....	18	972	314			
Wholesale Trade.....	91	1,666	439			
Retail Trade.....	48	1,252	370			
Service.....	22	292	75			
Finance.....	34	3,351	1,075			
Unclassified.....	1	41	12			
Total.....	275	17,400	5,578	173	5,013	1,009
	<b>NOVA SCOTIA</b>			<b>NEW BRUNSWICK</b>		
		\$	\$		\$	\$
Less than \$1,000.....	180	73	7	97	38	3
\$ 1,000-\$ 2,000.....	115	165	20	69	102	12
2,000- 3,000.....	78	193	24	48	119	14
3,000- 4,000.....	56	191	24	42	145	20
4,000- 5,000.....	56	253	31	40	179	25
5,000- 10,000.....	186	1,393	179	117	852	109
10,000- 15,000.....	99	1,217	195	72	884	148
15,000- 20,000.....	46	782	166	36	629	135
20,000- 25,000.....	42	944	258	28	632	152
25,000- 50,000.....	94	3,250	901	59	2,089	603
50,000- 100,000.....	51	3,706	1,100	37	2,576	790
100,000- 250,000.....	32	4,456	1,464	25	3,934	1,290
250,000- 500,000.....	11	3,682	1,250	8	2,855	969
500,000- 1,000,000.....	5	3,234	1,119	5	3,346	1,123
1,000,000- 5,000,000.....	5	16,620	5,868	5	11,529	3,970
Over 5,000,000.....	—	—	—	—	—	—
Total.....	1,056	40,159	12,606	688	29,909	9,363
Agriculture, Fishing and Forestry.....	23	1,362	426	20	426	107
Mining.....	15	1,618	523	4	80	18
Manufacturing.....	189	22,413	7,628	145	15,488	5,102
Construction.....	49	1,301	335	53	1,551	443
Public Utilities.....	67	3,132	1,003	39	2,415	787
Wholesale Trade.....	175	3,321	869	123	4,546	1,383
Retail Trade.....	348	4,560	1,183	190	4,479	1,293
Service.....	93	900	219	42	500	136
Finance.....	97	1,552	420	72	424	94
Unclassified.....	—	—	—	—	—	—
Total.....	1,056	40,159	12,606	688	29,909	9,363

**TABLE G—(Cont'd)**  
**Provincial Distribution of 28,723 Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1950 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared
	QUEBEC			ONTARIO		
		\$	\$		\$	\$
Less than \$1,000.....	1,044	459	47	1,121	474	49
\$ 1,000-\$ 2,000.....	689	990	116	732	1,056	122
2,000- 3,000.....	520	1,272	149	608	1,496	173
3,000- 4,000.....	427	1,485	171	480	1,659	201
4,000- 5,000.....	356	1,598	194	454	2,032	249
5,000- 10,000.....	1,408	10,440	1,272	1,764	13,170	1,641
10,000- 15,000.....	655	8,066	1,275	912	11,113	1,783
15,000- 20,000.....	391	6,776	1,383	573	9,917	2,117
20,000- 25,000.....	265	5,962	1,396	400	8,916	2,116
25,000- 50,000.....	674	23,518	6,321	1,077	38,072	10,345
50,000- 100,000.....	422	30,088	9,086	785	55,718	16,926
100,000- 250,000.....	371	59,145	18,567	648	102,757	33,313
250,000- 500,000.....	138	48,585	16,005	283	97,658	32,496
500,000- 1,000,000.....	84	57,881	19,201	174	118,542	39,679
1,000,000- 5,000,000.....	74	159,704	54,122	134	275,750	93,189
Over 5,000,000.....	23	301,444	102,670	29	374,047	128,116
Total.....	7,541	717,413	231,975	10,174	1,112,377	362,515
Agriculture, Fishing and Forestry.....	47	890	230	82	1,691	426
Mining.....	43	8,731	2,907	110	79,274	26,627
Manufacturing.....	2,475	458,570	152,620	3,369	693,218	230,631
Construction.....	403	14,460	4,258	519	18,959	5,616
Public Utilities.....	299	84,133	27,636	400	41,952	13,896
Wholesale Trade.....	1,587	53,320	15,916	1,711	88,556	27,693
Retail Trade.....	1,128	32,034	9,482	1,793	92,373	28,857
Service.....	609	11,886	3,319	1,016	22,250	6,319
Finance.....	948	53,388	15,607	1,168	74,039	22,437
Unclassified.....	2	1	—	6	65	13
Total.....	7,541	717,413	231,975	10,174	1,112,377	362,515
	MANITOBA			SASKATCHEWAN		
		\$	\$		\$	\$
Less than \$1,000.....	239	104	11	115	47	5
\$ 1,000-\$ 2,000.....	166	239	30	73	107	12
2,000- 3,000.....	100	245	34	57	141	17
3,000- 4,000.....	95	328	48	63	220	27
4,000- 5,000.....	86	383	53	34	151	21
5,000- 10,000.....	323	2,429	337	145	1,068	137
10,000- 15,000.....	163	1,981	340	74	884	140
15,000- 20,000.....	81	1,387	308	49	856	187
20,000- 25,000.....	55	1,233	306	28	630	147
25,000- 50,000.....	144	5,217	1,479	67	2,373	665
50,000- 100,000.....	78	5,754	1,757	33	2,182	672
100,000- 250,000.....	68	10,523	3,427	17	2,495	819
250,000- 500,000.....	31	11,265	3,790	9	2,981	1,010
500,000- 1,000,000.....	21	15,579	5,316	4	2,470	839
1,000,000- 5,000,000.....	11	33,096	11,305	—	—	—
Over 5,000,000.....	—	—	—	—	—	—
Total.....	1,661	89,763	28,541	768	16,605	4,698
Agriculture, Fishing and Forestry.....	25	136	19	22	299	75
Mining.....	15	14,225	4,869	10	706	217
Manufacturing.....	345	23,684	7,598	92	3,611	1,121
Construction.....	62	1,776	509	33	905	261
Public Utilities.....	66	6,830	2,246	32	580	154
Wholesale Trade.....	323	21,526	6,891	76	3,056	927
Retail Trade.....	328	12,284	3,780	273	5,206	1,430
Service.....	206	2,216	560	110	1,391	346
Finance.....	291	7,086	2,069	120	851	167
Unclassified.....	—	—	—	—	—	—
Total.....	1,661	89,763	28,541	768	16,605	4,698



**TABLE G—(Concluded)**  
**Provincial Distribution of 28,723 Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1950 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared
	<b>ALBERTA</b>			<b>BRITISH COLUMBIA</b>		
		\$	\$		\$	\$
Less than \$1,000.....	239	92	10	836	336	32
\$ 1,000-\$ 2,000.....	151	220	27	538	783	85
2,000- 3,000.....	139	344	44	354	866	103
3,000- 4,000.....	98	341	44	303	1,062	132
4,000- 5,000.....	98	434	56	240	1,081	141
5,000- 10,000.....	314	2,360	308	782	5,834	777
10,000- 15,000.....	192	2,280	357	360	4,311	716
15,000- 20,000.....	98	1,715	372	196	3,381	709
20,000- 25,000.....	90	2,004	504	140	3,125	730
25,000- 50,000.....	165	5,752	1,576	311	10,970	2,885
50,000- 100,000.....	122	8,408	2,578	200	14,153	4,287
100,000- 250,000.....	89	13,126	4,235	161	24,661	7,857
250,000- 500,000.....	31	10,405	3,329	55	19,459	6,551
500,000- 1,000,000.....	16	10,843	3,678	28	18,557	6,009
1,000,000- 5,000,000.....	12	18,176	6,146	22	48,039	16,443
Over 5,000,000.....	—	—	—	7	90,333	31,141
Total.....	1,854	76,500	23,264	4,533	246,951	78,598
Agriculture, Fishing and Forestry.....	46	1,067	291	256	12,711	3,826
Mining.....	160	10,152	3,106	48	49,631	16,734
Manufacturing.....	227	15,424	4,886	906	106,583	35,150
Construction.....	111	8,708	2,690	225	6,758	1,906
Public Utilities.....	111	9,214	2,996	340	18,604	5,964
Wholesale Trade.....	274	11,100	3,390	678	25,685	7,882
Retail Trade.....	397	13,802	4,165	969	17,546	4,947
Service.....	312	3,989	990	540	4,089	929
Finance.....	215	3,039	749	568	5,341	1,260
Unclassified.....	1	5	1	3	3	—
Total.....	1,854	76,500	23,264	4,533	246,951	78,598
	<b>CANADA</b>					
		\$	\$			
Less than \$1,000.....	3,931	1,646	166			
\$ 1,000-\$ 2,000.....	2,570	3,716	430			
2,000- 3,000.....	1,938	4,757	566			
3,000- 4,000.....	1,584	5,501	675			
4,000- 5,000.....	1,386	6,211	780			
5,000- 10,000.....	5,118	38,121	4,828			
10,000- 15,000.....	2,569	31,250	5,032			
15,000- 20,000.....	1,496	25,902	5,468			
20,000- 25,000.....	1,064	23,800	5,691			
25,000- 50,000.....	2,644	93,091	25,253			
50,000- 100,000.....	1,751	124,216	37,654			
100,000- 250,000.....	1,436	225,098	72,193			
250,000- 500,000.....	572	199,101	65,850			
500,000- 1,000,000.....	339	231,485	77,317			
1,000,000- 5,000,000.....	263	547,216	185,467			
Over 5,000,000.....	62	790,979	270,777			
Total.....	28,723	2,352,090	758,147			
Agriculture, Fishing and Forestry.....	529	18,627	5,406			
Mining.....	409	167,776	56,160			
Manufacturing.....	7,817	1,345,551	446,892			
Construction.....	1,467	54,956	16,185			
Public Utilities.....	1,380	168,174	55,101			
Wholesale Trade.....	5,065	213,132	65,470			
Retail Trade.....	5,510	184,208	55,691			
Service.....	2,956	47,537	12,895			
Finance.....	3,577	152,014	44,321			
Unclassified.....	13	115	26			
Total.....	28,723	2,352,090	758,147			

**TABLE H**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1950 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: AGRICULTURE, FISHING AND FORESTRY							
		General Agriculture		Specialized Agriculture		Fishing		Forestry	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	141	140	76	51	38	16	269	106
<b>Assets</b>									
2	Cash.....	\$ 2,476	\$ 1,011	\$ 733	\$ 73	\$ 703	\$ 249	\$ 5,698	\$ 1,321
3	Government Securities.....	1,732	619	956	95	340	—	2,297	1,079
4	Other Securities.....	6,664	2,802	813	216	118	12	1,379	411
5	Receivables.....	1,253	1,464	1,359	334	2,487	274	13,365	1,666
6	Inventories.....	4,491	3,580	1,066	460	1,763	614	15,007	6,039
7	Land.....	6,980	5,935	910	284	248	23	39,061	4,112
8	Buildings and Equipment.....	9,159	8,329	5,907	1,800	7,200	1,846	29,565	14,597
9	Investment in Subsidiaries.....	2,674	2,856	22	199	1,169	278	12,486	970
10	Other Assets.....	981	688	363	298	243	141	2,696	529
11	Total.....	36,410	27,284	12,129	3,759	14,271	3,437	121,554	30,724
<b>Liabilities and Capital</b>									
12	Bank Loans.....	1,411	2,536	735	345	440	253	4,379	896
13	Payables.....	1,233	1,812	773	321	1,619	628	7,572	3,624
14	Tax Liabilities.....	556	41	254	27	333	—	4,157	140
15	Other Liabilities.....	2,189	6,819	404	540	2,037	1,095	21,932	8,255
16	Funded Debt.....	1,302	2,785	329	280	1,657	64	14,404	798
17	Liability Reserves.....	61	—	109	—	—	—	100	195
18	Depreciation and Depletion Reserves.....	4,456	2,188	3,508	575	2,933	275	23,016	9,319
19	Capital Stock.....	13,873	12,401	2,968	1,797	2,682	1,400	25,692	5,953
20	Surplus.....	11,721	2,300	3,259	440	2,794	84	25,367	3,648
21	Less <i>Deficit</i> .....	<b>392</b>	<b>3,598</b>	<b>210</b>	<b>566</b>	<b>224</b>	<b>362</b>	<b>5,065</b>	<b>2,104</b>
22	Total.....	36,410	27,284	12,129	3,759	14,271	3,437	121,554	30,724
23	Gross Sales or Revenue.....	15,789	9,786	10,297	2,667	18,525	2,699	105,628	24,439
24	Current Year Profit or <i>Loss</i> .....	2,069	<b>1,248</b>	1,077	<b>198</b>	1,434	<b>144</b>	13,988	<b>1,299</b>
<b>Selected Revenues and Charges</b>									
25	Bond Interest Received.....	71	27	22	2	9	—	35	9
26	Foreign Dividends Received.....	—	5	3	—	—	—	—	1
27	Canadian Dividends Received.....	189	275	1	8	57	—	428	17
28	Bond Interest Paid.....	16	16	—	—	45	—	172	2
29	Capital Cost Allowance.....	631	390	313	82	697	127	4,920	1,476
30	Depletion Charged.....	2	1	—	—	—	—	1,584	92
31	Charitable Donations.....	9	5	9	—	7	1	26	13
32	Pension Contributions.....	4	4	—	—	4	—	24	10
33	Employees' Benefits.....	31	15	18	4	72	7	1,081	362
34	Dividends Charged.....	244	35	67	—	199	19	3,568	15
35	Disposals of Fixed Assets.....	163	216	45	70	87	20	805	705
36	Capital Expenditures.....	804	1,266	490	93	1,161	725	5,111	868

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

			Industrial Division: MINING								
Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	Gold Mining		Other Metal Mining		Coal Mining		Oil, Gas and Naphtha		
			Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
524	313	837	42	32	24	5	53	47	59	125	1
\$ 9,610	\$ 2,654	\$ 12,264	\$ 29,113	\$ 4,845	\$ 59,061	\$ 35	\$ 10,802	\$ 1,448	\$ 6,420	\$ 8,156	2
5,325	1,793	7,118	22,356	2,637	81,903	—	4,321	802	1,509	7,658	3
8,974	3,441	12,415	34,702	5,746	17,601	51	1,786	1,622	2,405	11,809	4
18,464	3,738	22,202	3,021	1,839	50,275	88	9,414	3,197	3,406	5,954	5
22,327	10,693	33,020	13,291	4,017	84,780	149	5,545	1,944	1,870	5,191	6
47,199	10,354	57,553	68,748	23,277	139,964	5,041	29,458	17,813	14,066	90,655	7
51,831	26,572	78,403	83,262	38,370	355,922	432	52,271	24,685	33,323	27,238	8
16,351	4,303	20,654	20,330	9,749	113,581	840	1,807	1,774	5,790	15,791	9
4,283	1,656	5,939	5,286	10,547	27,307	1,868	1,772	1,198	3,654	36,409	10
184,364	65,204	249,568	280,109	101,027	930,394	8,504	117,176	54,483	72,443	208,861	11
6,965	4,030	10,995	—	1,106	4,645	7	724	1,168	579	13,165	12
11,197	6,385	17,582	8,580	2,375	55,625	157	5,402	2,221	2,128	6,582	13
5,300	208	5,508	4,193	150	35,757	—	1,061	51	1,471	1,250	14
26,562	16,709	43,271	594	800	2,627	722	1,998	3,110	2,353	51,001	15
17,692	3,927	21,619	428	468	9,119	325	6,847	4,368	3,946	32,234	16
270	195	465	324	—	11,728	—	8	21	1	121	17
33,913	12,357	46,270	72,327	31,034	273,935	193	49,958	21,615	20,429	26,497	18
45,215	21,551	66,766	101,078	65,038	213,867	7,251	37,171	21,238	30,069	98,302	19
43,141	6,472	49,613	93,543	9,414	325,856	6	14,348	4,016	15,639	21,361	20
<b>5,891</b>	<b>6,630</b>	<b>12,521</b>	<b>958</b>	<b>9,358</b>	<b>2,765</b>	<b>157</b>	<b>341</b>	<b>3,325</b>	<b>4,172</b>	<b>41,652</b>	21
184,364	65,204	249,568	280,109	101,027	930,394	8,504	117,176	54,483	72,443	208,861	22
150,239	39,591	189,830	110,095	27,443	480,662	383	90,069	24,268	23,049	35,245	23
18,568	<b>2,889</b>	15,679	15,955	<b>2,345</b>	125,936	<b>122</b>	5,392	<b>1,501</b>	4,499	<b>3,729</b>	24
137	38	175	1,037	69	1,458	—	100	10	57	260	25
3	6	9	768	10	51	—	5	2	—	—	26
675	300	975	3,404	318	8,241	—	24	84	1,233	1,738	27
233	18	251	—	—	330	—	143	79	49	614	28
6,561	2,075	8,636	4,494	1,363	10,062	—	3,740	1,013	1,464	2,299	29
1,586	93	1,679	11,789	2,357	55,352	—	1,141	380	2,339	2,168	30
51	19	70	51	7	875	—	57	2	13	23	31
32	14	46	159	14	4,837	—	822	43	20	82	32
1,202	388	1,590	915	298	1,895	10	2,566	1,194	81	144	33
4,078	69	4,147	19,716	931	91,245	—	3,037	274	2,082	1,344	34
1,100	1,011	2,111	138	171	830	—	468	439	436	668	35
7,566	2,952	10,518	3,416	1,431	36,184	52	2,552	1,213	5,077	23,411	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MINING—(Concluded)								
		Other Non-Metallic Minerals		Mining and Oil Development Companies		General Prospect- ing and Mining Service		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies			
1	Number of Companies . . . . .	111	40	8	353	77	53	374	655	1,029
<b>Assets</b>										
2	Cash . . . . .	\$ 8,209	\$ 442	\$ 118	\$ 17,375	\$ 1,812	\$ 660	\$ 115,535	\$ 32,961	\$ 148,496
3	Government Securities . . . . .	7,524	104	10	10,666	218	304	117,841	22,171	140,012
4	Other Securities . . . . .	1,525	34	141	9,920	1,767	3,699	59,927	32,881	92,808
5	Receivables . . . . .	5,310	790	86	4,181	7,853	1,139	79,370	17,188	96,558
6	Inventories . . . . .	5,372	1,466	399	2,284	3,090	789	114,347	15,840	130,187
7	Land . . . . .	16,655	1,872	6,129	104,152	849	1,348	275,869	244,158	520,027
8	Buildings and Equipment . . . . .	40,577	6,642	196	29,394	15,658	4,170	581,209	130,931	712,140
9	Investment in Subsidiaries . . . . .	2,306	677	3	14,785	1,831	460	145,648	44,076	189,724
10	Other Assets . . . . .	2,169	666	877	70,880	1,224	1,032	42,289	122,600	164,889
11	Total . . . . .	89,647	12,693	7,959	263,637	34,307	13,601	1,532,035	662,806	2,194,841
<b>Liabilities and Capital</b>										
12	Bank Loans . . . . .	905	516	4	233	2,543	1,006	9,400	17,201	26,601
13	Payables . . . . .	4,721	1,135	268	6,135	4,801	2,104	81,525	20,709	102,234
14	Tax Liabilities . . . . .	2,508	33	18	25	1,097	20	46,105	1,529	47,634
15	Other Liabilities . . . . .	2,509	1,802	797	19,035	3,834	1,164	14,712	77,634	92,346
16	Funded Debt . . . . .	1,974	1,925	—	11,014	2,534	993	24,848	51,327	76,175
17	Liability Reserves . . . . .	294	—	—	71	59	23	12,414	236	12,650
18	Depreciation and Depletion Reserves . . . . .	30,435	3,386	3	1,588	6,963	1,597	454,050	85,910	539,960
19	Capital Stock . . . . .	28,695	4,668	6,847	253,554	6,540	13,377	424,267	463,428	887,695
20	Surplus . . . . .	18,055	217	162	8,284	6,063	646	473,666	43,944	517,610
21	Less <i>Deficit</i> . . . . .	<b>449</b>	<b>989</b>	<b>140</b>	<b>36,302</b>	<b>127</b>	<b>7,329</b>	<b>8,952</b>	<b>99,112</b>	<b>108,064</b>
22	Total . . . . .	89,647	12,693	7,959	263,637	34,307	13,601	1,532,035	662,806	2,194,841
23	Gross Sales or Revenue . . . . .	55,632	5,599	105	2,168	39,507	6,256	799,119	101,362	900,481
24	Current Year Profit or <i>Loss</i> . . . . .	9,737	<b>323</b>	52	<b>106</b>	4,787	<b>811</b>	166,358	<b>8,937</b>	157,421
<b>Selected Revenues and Charges</b>										
25	Bond Interest Received . . . . .	117	—	4	208	8	17	2,781	564	3,345
26	Foreign Dividends Received . . . . .	1	—	—	—	—	3	825	15	840
27	Canadian Dividends Received . . . . .	175	—	1	512	69	28	13,147	2,680	15,827
28	Bond Interest Paid . . . . .	45	3	—	2	23	1	590	699	1,289
29	Capital Cost Allowance . . . . .	3,925	487	—	296	2,766	786	26,451	6,244	32,695
30	Depletion Charged . . . . .	3,256	59	—	—	—	5	78,877	4,969	78,846
31	Charitable Donations . . . . .	229	1	—	3	11	1	1,236	37	1,273
32	Pension Contributions . . . . .	134	—	—	12	4	5	5,976	156	6,132
33	Employees' Benefits . . . . .	454	23	—	66	405	30	6,316	1,765	8,081
34	Dividends Charged . . . . .	4,046	1	—	363	1,806	—	121,932	2,913	124,845
35	Disposals of Fixed Assets . . . . .	213	34	—	229	923	156	3,008	1,697	4,705
36	Capital Expenditures . . . . .	4,821	388	375	46,750	5,139	1,706	57,564	74,951	132,515

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING												
Meat Packing		Dairy Products		Canning and Preserving Fruits and Vegetables		Grain Mill Products		Bakery Products		Sugar Refining		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
59	28	123	39	91	59	101	46	133	72	8	—	1
3,389	\$ 36	\$ 3,813	\$ 122	\$ 2,596	\$ 810	\$ 4,225	\$ 356	\$ 4,261	\$ 568	\$ 2,995	—	2
694	22	745	31	1,890	64	928	255	1,731	161	4,942	—	3
381	2	669	8	5,881	93	1,098	2,257	1,243	9	13,304	—	4
29,794	785	4,863	378	10,422	1,391	21,902	5,276	5,965	1,139	3,840	—	5
52,188	1,257	11,941	746	45,569	5,052	39,928	7,162	8,968	1,988	34,315	—	6
1,866	131	399	80	1,059	219	3,377	1,674	2,073	1,058	2,354	—	7
84,194	4,121	24,299	4,178	49,702	8,366	50,633	22,552	55,241	13,801	46,368	—	8
5,837	124	1,063	82	1,461	781	10,670	1,942	24,199	375	19,593	—	9
2,960	305	1,020	283	5,701	775	2,071	661	2,316	550	658	—	10
181,303	6,783	48,812	5,908	124,281	17,551	134,832	42,135	105,997	19,649	128,369	—	11
16,534	2,026	2,818	696	7,403	4,275	12,678	1,978	3,036	1,753	1,854	—	12
17,090	475	3,976	564	9,220	1,842	10,483	2,272	7,383	2,010	7,275	—	13
7,383	20	1,479	1	2,154	42	3,179	127	2,463	69	2,796	—	14
6,190	389	7,783	472	6,699	2,460	4,982	1,472	8,746	2,474	6,129	—	15
7,551	154	1,430	426	9,093	1,449	5,275	6,267	6,480	2,392	5,215	—	16
7	3	187	—	378	7	338	—	60	40	325	—	17
48,854	1,266	9,861	1,788	27,683	2,776	27,127	10,166	24,453	5,978	25,493	—	18
22,537	2,693	8,730	1,855	31,438	3,175	33,651	7,507	25,414	3,823	29,251	—	19
55,186	198	12,745	438	30,900	2,405	37,177	13,265	28,126	1,935	50,031	—	20
29	441	197	332	687	880	58	919	164	825	—	—	21
181,303	6,783	48,812	5,908	124,281	17,551	134,832	42,135	105,997	19,649	128,369	—	22
763,549	24,465	110,030	11,468	127,927	17,538	332,254	84,275	154,818	30,683	128,440	—	23
13,278	586	5,679	229	6,924	1,476	12,239	843	8,290	819	9,690	—	24
56	—	18	—	11	—	7	5	37	2	185	—	25
—	—	—	—	7	—	—	1	1	—	—	—	26
305	4	30	2	113	—	318	1,078	45	—	1,048	—	27
375	2	31	15	63	22	150	132	195	69	152	—	28
4,984	239	2,168	310	3,254	468	2,339	1,040	4,585	634	2,384	—	29
—	—	—	—	—	—	—	—	—	—	11	—	30
124	3	33	1	53	1	122	37	155	6	650	—	31
1,508	8	106	—	589	—	519	142	377	108	158	—	32
597	75	90	19	187	49	272	52	513	47	41	—	33
2,725	1	902	19	3,354	268	5,501	996	7,773	12	2,972	—	34
536	26	363	45	114	92	1,239	208	1,347	380	21	—	35
6,590	649	2,730	358	1,825	468	4,333	1,414	7,436	1,281	6,564	—	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Confectionery and Related Products		Non-Alcoholic Beverages		Alcoholic Beverages		Miscellaneous Food Products	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	60	40	95	70	83	16	98	32
<b>Assets</b>									
2	Cash.....	\$ 2,243	\$ 295	\$ 3,432	\$ 623	\$ 11,701	\$ 129	\$ 6,693	\$ 315
3	Government Securities.....	1,380	603	5,025	872	19,338	778	1,493	16
4	Other Securities.....	1,475	616	798	68	4,128	215	784	157
5	Receivables.....	9,937	912	2,986	490	26,520	371	10,814	771
6	Inventories.....	18,794	1,232	6,889	1,535	118,327	2,362	24,745	1,113
7	Land.....	1,380	568	2,173	264	7,760	269	1,202	248
8	Buildings and Equipment.....	36,609	4,591	31,759	5,505	153,899	7,775	35,277	3,140
9	Investment in Subsidiaries.....	3,636	1,421	9,923	221	36,854	31	6,523	44
10	Other Assets.....	2,500	237	2,032	519	9,045	622	2,916	421
11	Total.....	77,954	10,475	65,017	10,097	387,572	12,552	90,447	6,225
<b>Liabilities and Capital</b>									
12	Bank Loans.....	5,164	560	1,359	806	10,880	1,505	4,736	724
13	Payables.....	5,535	468	2,998	977	11,753	560	8,236	724
14	Tax Liabilities.....	2,572	138	3,757	147	18,602	73	2,780	14
15	Other Liabilities.....	5,013	1,015	5,320	1,450	67,636	524	6,111	349
16	Funded Debt.....	1,964	1,374	2,654	727	10,948	211	2,625	1,042
17	Liability Reserves.....	631	46	98	2	722	6	286	—
18	Depreciation and Depletion Reserves.....	17,328	2,452	11,551	2,004	72,097	2,407	20,263	932
19	Capital Stock.....	14,860	2,673	10,895	2,721	72,621	4,406	23,154	1,803
20	Surplus.....	25,032	2,240	26,983	2,012	122,294	3,144	22,316	952
21	Less <i>Deficit</i> .....	<i>145</i>	<i>491</i>	<i>598</i>	<i>749</i>	<i>31</i>	<i>284</i>	<i>60</i>	<i>315</i>
22	Total.....	77,954	10,475	65,017	10,097	387,572	12,552	90,447	6,225
23	Gross Sales or Revenue.....	91,394	9,170	63,623	9,295	364,639	7,204	120,350	6,357
24	Current Year Profit or <i>Loss</i> .....	7,913	<i>466</i>	11,799	<i>568</i>	8,769	<i>420</i>	64,477	<i>517</i>
<b>Selected Revenues and Charges</b>									
25	Bond Interest Received.....	41	46	98	11	272	25	23	2
26	Foreign Dividends Received.....	—	—	1	17	3	—	—	—
27	Canadian Dividends Received.....	85	68	250	—	1,424	7	113	—
28	Bond Interest Paid.....	49	16	86	9	358	—	5	36
29	Capital Cost Allowance.....	2,259	163	2,435	452	9,433	478	1,667	227
30	Depletion Charged.....	—	—	—	—	—	—	—	—
31	Charitable Donations.....	97	3	41	6	843	5	98	1
32	Pension Contributions.....	376	13	119	6	1,657	9	308	9
33	Employees' Benefits.....	232	45	131	29	284	41	838	16
34	Dividends Charged.....	2,263	78	6,528	5	29,174	27	3,352	8
35	Disposals of Fixed Assets.....	862	94	1,371	123	435	72	435	84
36	Capital Expenditures.....	4,429	222	5,002	665	2,256	727	16,611	524

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)												
Tobacco		Fish Canning and Curing		Cotton Textile Mills		Rayon and Silk Textile Mills		Woollen and Worsted Textile Mills		Knitting Mills		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
19	6	69	23	67	12	19	12	64	25	136	41	1
3,962	\$ 73	\$ 2,388	\$ 72	\$ 3,341	\$ 80	\$ 698	\$ 44	\$ 3,743	\$ 289	\$ 7,948	\$ 239	2
1,456	14	671	57	12,347	41	521	33	3,460	169	12,284	243	3
71	—	1,257	2	8,164	28	945	6	1,981	124	2,720	105	4
17,758	734	8,302	118	21,518	312	6,493	1,526	8,419	873	19,879	1,455	5
70,669	1,153	16,592	386	59,420	901	16,642	4,601	24,813	3,034	40,493	5,508	6
772	66	784	29	3,409	59	274	69	612	95	1,283	126	7
21,037	1,174	34,259	1,978	143,079	1,431	27,018	32,258	35,282	7,593	90,871	11,245	8
42,817	—	8,715	124	18,012	30	1,840	188	4,615	360	5,278	7	9
38,427	617	3,734	110	1,769	44	624	895	998	249	2,362	221	10
196,969	3,831	76,702	2,876	271,059	2,926	55,055	39,620	83,923	12,786	183,118	19,149	11
17,309	792	5,676	472	8,072	840	2,487	1,429	7,104	676	9,160	1,841	12
9,822	630	5,280	134	14,976	253	4,216	1,566	7,953	539	10,579	1,439	13
9,910	120	1,867	33	6,723	6	1,594	101	1,924	18	5,359	116	14
11,869	78	3,296	162	6,172	459	429	370	2,589	450	2,685	1,511	15
25,024	168	2,835	19	12,615	189	4,282	202	2,308	1,035	15,429	1,175	16
1,939	—	28	13	1,131	—	—	—	79	—	294	125	17
15,885	743	19,871	919	98,752	332	13,383	14,456	20,682	3,441	46,827	5,860	18
79,721	1,148	17,774	1,110	49,988	789	7,893	16,808	16,272	5,052	36,427	4,313	19
25,506	575	20,180	239	72,634	128	20,772	4,907	25,378	2,404	56,436	3,088	20
16	423	105	225	4	70	1	219	366	829	78	319	21
196,969	3,831	76,702	2,876	271,059	2,926	55,055	39,620	83,923	12,786	183,118	19,149	22
143,054	2,731	92,999	2,409	237,268	2,620	61,203	16,004	81,119	6,424	158,734	16,276	23
15,785	417	5,328	220	21,186	140	5,252	1,681	6,881	752	21,221	618	24
31	—	10	1	371	—	4	2	92	6	71	2	25
—	—	15	—	67	—	56	—	4	—	138	—	26
2,812	—	449	1	964	2	41	—	659	46	667	1	27
671	—	62	—	445	11	95	2	99	33	493	45	28
1,645	64	2,258	79	7,004	89	2,093	3,902	2,301	378	6,325	507	29
—	—	—	—	—	—	—	—	3	—	—	—	30
443	5	50	—	379	1	93	15	76	5	241	11	31
489	—	34	—	1,014	—	25	42	134	8	699	181	32
328	5	158	9	767	14	137	51	315	31	963	49	33
7,673	47	921	—	4,445	—	2,076	—	2,146	97	5,812	123	34
204	8	362	14	303	22	404	132	327	106	912	51	35
1,499	16	2,448	83	11,077	855	2,849	2,039	2,342	916	10,402	877	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE H--(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1950 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Other Textile Mill Products		Apparel and Finished Textile Goods		Fur Goods and Products		Sawmills	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	190	82	901	327	120	34	408	117
<b>Assets</b>									
2	Cash.....	\$ 4,978	\$ 203	\$ 7,370	\$ 582	\$ 902	\$ 67	\$ 24,936	\$ 773
3	Government Securities.....	5,551	272	6,687	578	300	31	8,963	281
4	Other Securities.....	2,616	116	2,631	164	70	45	9,099	1,406
5	Receivables.....	19,459	1,318	46,953	6,237	6,378	795	30,345	3,891
6	Inventories.....	33,171	2,624	86,775	11,968	7,735	1,106	51,649	4,773
7	Land.....	1,653	55	2,437	333	214	60	47,106	9,546
8	Buildings and Equipment.....	45,367	6,152	48,381	6,976	3,384	1,015	97,878	15,770
9	Investment in Subsidiaries.....	8,935	923	6,011	926	1,174	201	29,089	1,469
10	Other Assets.....	1,530	587	5,421	1,426	553	226	6,753	1,348
11	Total.....	123,260	12,250	212,666	29,190	20,710	3,546	305,818	39,257
<b>Liabilities and Capital</b>									
12	Bank Loans.....	6,895	1,410	32,541	5,795	3,031	385	13,188	3,434
13	Payables.....	11,184	1,695	32,423	4,834	5,153	730	22,680	4,338
14	Tax Liabilities.....	4,066	63	6,120	241	525	33	12,988	223
15	Other Liabilities.....	2,572	1,369	8,740	3,396	956	853	26,216	9,104
16	Funded Debt.....	2,616	749	6,104	1,280	601	156	17,923	4,489
17	Liability Reserves.....	1,007	3	79	7	12	8	18	—
18	Depreciation and Depletion Reserves.....	26,448	3,133	24,183	2,787	1,590	487	57,344	10,219
19	Capital Stock.....	30,635	4,277	35,919	7,884	4,015	982	52,101	6,048
20	Surplus.....	37,941	1,369	66,988	5,162	4,884	255	105,656	4,233
21	Less <i>Deficit</i> .....	<i>104</i>	<i>1,818</i>	<i>431</i>	<i>2,196</i>	<i>57</i>	<i>343</i>	<i>2,296</i>	<i>2,831</i>
22	Total.....	123,260	12,250	212,666	29,190	20,710	3,546	305,818	39,257
23	Gross Sales or Revenue.....	138,446	11,977	379,620	47,741	36,716	4,508	329,078	21,201
24	Current Year Profit or <i>Loss</i> .....	13,956	<i>776</i>	18,004	<i>2,530</i>	1,435	<i>244</i>	49,885	<i>1,204</i>
<b>Selected Revenues and Charges</b>									
25	Bond Interest Received.....	108	5	112	17	3	—	160	14
26	Foreign Dividends Received.....	22	—	25	1	6	—	5	—
27	Canadian Dividends Received.....	1,054	7	364	14	1	—	1,871	171
28	Bond Interest Paid.....	78	—	136	20	1	—	698	113
29	Capital Cost Allowance.....	2,715	252	4,166	499	306	98	11,423	1,244
30	Depletion Charged.....	—	—	—	—	—	—	1,939	558
31	Charitable Donations.....	226	7	765	81	76	4	224	8
32	Pension Contributions.....	217	20	367	17	20	—	321	1
33	Employees' Benefits.....	456	64	1,383	207	104	17	2,359	219
34	Dividends Charged.....	4,036	11	1,704	53	76	—	8,740	390
35	Disposals of Fixed Assets.....	198	140	722	222	48	63	1,949	636
36	Capital Expenditures.....	3,319	568	5,487	1,021	374	61	13,443	2,033

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)													
Planing and Plywood Mills		Furniture		Wooden Containers		Morticians Goods		Miscellaneous Wood Products		Pulp and Paper Mills			
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies		
231	65	233	87	74	19	21	3	96	51	70	4	1	
\$ 3,192	\$ 181	\$ 3,962	\$ 102	\$ 1,624	\$ 33	\$ 174	\$ 2	\$ 1,693	\$ 45	\$ 70,692	\$ 231	2	
977	7	4,385	197	1,241	20	78	—	2,032	42	104,289	—	3	
730	111	1,120	195	1,096	1	49	—	244	33	18,901	329	4	
16,063	1,042	16,236	2,058	5,246	271	1,202	51	4,901	634	76,351	52	5	
24,382	1,347	24,728	4,427	9,308	559	1,864	81	7,531	2,354	237,197	26	6	
13,527	274	2,035	254	1,195	283	359	3	673	448	190,734	292	7	
41,392	3,920	36,690	7,815	16,591	1,771	2,326	118	15,108	3,777	984,994	5,472	8	
5,804	109	952	749	6,420	77	14	—	2,405	54	193,771	35	9	
2,476	675	2,343	671	847	130	2,509	21	2,763	411	13,563	1,987	10	
108,543	7,666	92,451	16,468	43,568	3,145	8,575	276	37,350	7,798	1,890,492	8,424	11	
8,693	1,222	7,499	2,178	2,247	243	275	7	1,914	1,262	19,633	44	12	
10,347	1,177	9,922	2,036	3,366	505	371	49	3,049	511	88,622	2,838	13	
5,571	45	2,784	129	1,608	19	149	1	982	13	60,909	2	14	
12,863	817	3,381	2,604	2,004	912	219	—	1,789	1,189	146,691	4,155	15	
3,358	251	1,951	1,254	2,955	71	204	100	1,343	335	151,000	889	16	
7	1	10	—	70	6	—	—	34	—	1,451	—	17	
22,078	1,218	19,365	3,459	7,801	641	1,557	13	7,791	2,183	619,319	1,977	18	
19,899	2,817	17,713	4,218	6,813	749	3,666	125	12,792	2,383	351,587	10,310	19	
25,903	416	30,394	1,743	17,024	150	2,136	1	8,336	384	452,530	—	20	
176	298	568	1,153	320	151	2	20	680	462	1,250	11,791	21	
108,543	7,666	92,451	16,468	43,568	3,145	8,575	276	37,350	7,798	1,890,492	8,424	22	
165,843	7,087	123,345	14,673	56,584	3,029	6,511	205	39,899	5,618	1,069,064	69	23	
18,295	319	10,572	963	5,744	102	518	7	3,443	535	219,717	666	24	
21	—	71	3	17	—	1	—	43	—	2,901	—	25	
—	—	39	2	—	—	—	—	—	—	10	—	26	
25	—	63	1	390	1	2	—	10	—	20,691	—	27	
127	—	16	30	105	—	1	5	35	4	8,837	53	28	
4,755	289	2,382	404	1,397	47	93	11	851	228	48,656	466	29	
410	6	3	—	67	9	1	—	1	11	2,216	—	30	
102	1	149	6	52	—	3	—	30	—	1,150	—	31	
77	5	532	10	20	—	7	—	7	—	7,277	—	32	
948	87	718	117	414	34	44	—	235	54	2,070	1	33	
6,785	—	4,054	40	830	16	70	—	712	10	87,471	—	34	
508	58	385	91	195	4	16	—	119	50	9,821	83	35	
5,335	765	3,458	521	1,538	69	136	—	903	245	55,073	193	36	

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Converted Paper Products		Newspapers		Periodicals		Book Publishing and Printing	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	183	36	147	71	43	19	68	34
<b>Assets</b>									
2	Cash.....	\$ 11,743	\$ 88	\$ 7,550	\$ 173	\$ 1,091	\$ 253	\$ 1,064	\$ 279
3	Government Securities.....	2,719	106	12,928	28	723	42	538	25
4	Other Securities.....	3,148	3	8,079	364	50	13	132	23
5	Receivables.....	23,716	1,860	14,658	1,670	1,725	262	4,287	267
6	Inventories.....	26,801	2,684	5,135	586	893	35	5,840	642
7	Land.....	3,246	469	4,765	507	535	2	401	10
8	Buildings and Equipment.....	76,036	9,840	60,677	7,701	9,563	235	6,369	1,211
9	Investment in Subsidiaries.....	4,357	840	10,223	96	525	—	3,290	1,382
10	Other Assets.....	3,553	347	9,835	1,291	1,997	272	1,698	267
11	Total.....	155,319	16,237	133,850	12,416	17,102	1,114	23,619	4,106
<b>Liabilities and Capital</b>									
12	Bank Loans.....	5,092	2,799	879	4,092	380	161	1,989	434
13	Payables.....	13,277	1,626	10,502	1,152	1,211	206	2,802	467
14	Tax Liabilities.....	5,519	51	4,465	9	315	1	762	14
15	Other Liabilities.....	6,660	706	4,853	1,297	3,407	223	2,447	1,297
16	Funded Debt.....	7,033	499	13,389	595	1,991	—	3,375	125
17	Liability Reserves.....	225	25	978	54	101	75	20	—
18	Depreciation and Depletion Reserves.....	37,869	5,072	34,414	2,425	3,816	110	3,589	259
19	Capital Stock.....	24,878	4,351	29,778	3,334	2,822	620	4,756	689
20	Surplus.....	54,826	1,412	36,343	700	3,360	143	4,970	1,323
21	Less Deficit.....	<b>60</b>	<b>304</b>	<b>1,751</b>	<b>1,242</b>	<b>301</b>	<b>425</b>	<b>1,091</b>	<b>502</b>
22	Total.....	155,319	16,237	133,850	12,416	17,102	1,114	23,619	4,106
23	Gross Sales or Revenue.....	207,458	12,898	134,673	14,983	17,985	1,630	24,424	2,942
24	Current Year Profit or Loss.....	19,944	<b>366</b>	16,951	<b>558</b>	1,240	<b>289</b>	1,850	<b>207</b>
<b>Selected Revenues and Charges</b>									
25	Bond Interest Received.....	45	—	355	4	8	1	15	—
26	Foreign Dividends Received.....	2	—	50	—	—	—	—	—
27	Canadian Dividends Received.....	662	—	409	—	31	—	69	—
28	Bond Interest Paid.....	117	—	430	4	25	—	50	9
29	Capital Cost Allowance.....	5,092	697	3,590	700	969	23	428	111
30	Depletion Charged.....	—	—	—	—	—	—	—	—
31	Charitable Donations.....	215	6	463	5	14	1	17	1
32	Pension Contributions.....	623	4	886	60	30	3	17	—
33	Employees' Benefits.....	597	25	618	51	22	5	60	6
34	Dividends Charged.....	4,470	4	5,033	1	414	—	289	—
35	Disposals of Fixed Assets.....	535	241	607	108	24	3	45	5
36	Capital Expenditures.....	6,901	780	6,103	333	1,054	19	544	149

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

**Industrial Division: MANUFACTURING—(Continued)**

Commercial Printing		Miscellaneous Printing and Service		Paints and Varnishes		Drugs and Toilet Preparations		Industrial Chemicals		Miscellaneous Chemical Products		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
408	135	80	15	82	14	202	116	95	28	124	45	1
\$ 4,481	\$ 189	\$ 1,268	\$ 44	\$ 4,044	\$ 13	\$ 9,090	\$ 776	\$ 19,575	\$ 193	\$ 13,307	\$ 513	2
2,450	173	2,449	27	1,350	27	4,255	500	15,012	24	2,013	202	3
4,596	92	644	35	1,221	—	2,777	780	11,431	43	634	23	4
15,159	2,023	5,623	159	13,410	276	20,341	2,154	30,389	468	12,887	1,083	5
12,487	1,184	4,802	105	22,992	350	36,857	3,680	51,843	998	16,238	2,078	6
2,152	199	595	3	1,943	56	2,081	287	4,869	212	2,361	163	7
51,362	7,559	17,205	290	31,203	1,177	53,087	4,220	181,162	6,114	47,755	8,000	8
3,618	463	531	—	6,579	142	6,579	548	14,346	560	19,349	275	9
4,475	1,182	935	80	1,567	235	5,184	2,539	7,338	665	2,315	961	10
100,780	13,064	34,052	743	84,309	2,276	140,251	15,484	335,965	9,277	116,859	13,298	11
4,840	1,074	1,139	59	4,041	243	12,868	1,809	2,879	1,035	1,836	3,004	12
10,686	1,480	2,985	224	8,482	491	11,420	2,304	30,352	598	7,434	593	13
2,388	271	1,213	4	2,593	49	5,884	90	12,128	22	3,642	51	14
3,812	1,814	758	49	4,523	461	9,135	2,961	8,947	984	7,877	3,230	15
6,258	815	1,676	2	2,700	22	3,287	315	2,083	3,102	6,961	1,907	16
74	—	322	—	95	—	161	8	5,606	55	6	—	17
26,530	3,278	8,034	116	13,509	449	17,529	1,692	109,323	974	22,419	1,737	18
16,602	3,502	7,267	276	20,201	833	33,497	6,813	74,876	2,524	37,343	4,536	19
30,060	1,628	10,691	92	28,174	37	46,925	2,098	90,043	571	29,606	470	20
<b>470</b>	<b>798</b>	<b>33</b>	<b>79</b>	<b>9</b>	<b>309</b>	<b>455</b>	<b>2,606</b>	<b>272</b>	<b>588</b>	<b>265</b>	<b>2,230</b>	21
100,780	13,064	34,052	743	84,309	2,276	140,251	15,484	335,965	9,277	116,859	13,298	22
113,404	13,740	39,194	910	94,236	2,636	181,222	11,390	315,243	3,816	136,005	9,078	23
9,627	<b>470</b>	4,006	<b>33</b>	7,286	<b>154</b>	21,776	<b>1,238</b>	46,299	<b>519</b>	13,547	<b>948</b>	24
61	6	50	—	42	—	61	26	241	—	102	5	25
5	—	—	—	1	—	16	37	2,036	—	2	—	26
1,159	25	23	1	115	—	585	50	1,750	2	1,029	—	27
126	4	58	—	66	—	207	2	41	82	128	80	28
4,093	465	1,191	23	1,781	76	3,091	185	12,547	119	3,813	283	29
—	—	—	—	—	—	—	—	8	1	4	—	30
124	7	39	—	90	5	145	8	400	1	113	1	31
276	18	220	—	335	6	797	24	2,393	4	350	6	32
461	51	184	5	170	11	394	24	281	11	207	11	33
1,577	85	1,030	—	2,175	—	7,160	137	28,722	—	3,606	2	34
929	218	505	16	211	248	592	134	1,570	22	1,295	176	35
6,258	842	3,243	49	1,514	379	6,660	662	15,797	683	5,210	340	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Fabricated Chemical Products and Plastics		Petroleum Refining		Paving Materials and Miscellaneous Petroleum Products		Rubber and Rubber Products	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	21	30	19	6	20	5	37	9
<b>Assets</b>									
2	Cash.....	\$ 746	\$ 156	\$ 31,811	\$ 57	\$ 5,298	\$ 4	\$ 2,637	\$ 146
3	Government Securities.....	36	—	46,417	—	2,224	—	1,978	8
4	Other Securities.....	45	—	24,191	—	870	—	1,012	2
5	Receivables.....	2,161	235	83,277	883	5,295	31	26,349	1,778
6	Inventories.....	921	434	169,356	137	10,364	69	51,916	2,182
7	Land.....	16	3	34,522	1,120	1,532	6	2,721	147
8	Buildings and Equipment.....	1,676	880	436,752	1,901	30,201	50	83,226	3,616
9	Investment in Subsidiaries.....	26	2	35,906	—	2,196	—	8,703	53
10	Other Assets.....	341	391	12,159	1,288	905	18	2,329	578
11	Total.....	5,968	2,101	874,391	5,386	58,885	178	180,871	8,510
<b>Liabilities and Capital</b>									
12	Bank Loans.....	200	149	3,915	1,021	421	45	6,892	143
13	Payables.....	1,656	449	46,423	325	6,553	66	19,298	897
14	Tax Liabilities.....	260	5	21,479	—	1,375	1	7,680	62
15	Other Liabilities.....	396	352	71,112	125	881	27	14,229	541
16	Funded Debt.....	8	50	98,341	2,335	8,884	—	6,285	736
17	Liability Reserves.....	2	—	25,191	—	51	—	375	—
18	Depreciation and Depletion Reserves.....	687	221	207,625	253	16,739	5	54,227	1,995
19	Capital Stock.....	1,553	1,245	161,517	1,500	6,886	59	39,160	3,032
20	Surplus.....	1,357	29	239,241	—	17,097	—	32,736	1,479
21	Less Deficit.....	<b>151</b>	<b>399</b>	<b>453</b>	<b>173</b>	<b>2</b>	<b>25</b>	<b>11</b>	<b>375</b>
22	Total.....	5,968	2,101	874,391	5,386	58,885	178	180,871	8,510
23	Gross Sales or Revenue.....	8,513	1,544	781,286	1,406	65,960	205	201,200	8,906
24	Current Year Profit or Loss.....	993	<b>142</b>	56,136	<b>36</b>	8,145	<b>17</b>	20,588	<b>274</b>
<b>Selected Revenues and Charges</b>									
25	Bond Interest Received.....	1	—	887	—	50	—	16	—
26	Foreign Dividends Received.....	—	—	90	—	—	—	—	—
27	Canadian Dividends Received.....	—	—	3,574	—	360	—	853	—
28	Bond Interest Paid.....	1	—	2,652	49	284	—	125	—
29	Capital Cost Allowance.....	192	55	27,761	136	1,736	9	6,054	162
30	Depletion Charged.....	—	—	374	64	77	—	—	—
31	Charitable Donations.....	14	—	433	—	76	—	139	3
32	Pension Contributions.....	9	—	4,145	—	230	—	179	—
33	Employees' Benefits.....	36	4	3,405	2	136	1	394	4
34	Dividends Charged.....	906	1	17,922	—	3,458	—	4,787	93
35	Disposals of Fixed Assets.....	17	21	2,436	1	132	1	289	388
36	Capital Expenditures.....	226	277	65,265	25	1,275	6	5,383	215

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

**Industrial Division: MANUFACTURING—(Continued)**

Leather and Leather Products		Glass and Glass Products		Cement, Gypsum and Plaster Products		Structural Clay Products and Pottery		Other Non-Metallic Mineral Products		Ordnance and Accessories		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
282	97	35	14	83	36	72	22	67	27	10	5	1
3,790	\$ 443	\$ 1,594	\$ 228	\$ 5,739	\$ 267	\$ 3,351	\$ 65	\$ 10,489	\$ 73	\$ 1,058	\$ 178	2
2,749	391	5,134	1	7,683	13	1,137	1	1,580	12	955	50	3
3,019	839	135	—	606	8	2,358	105	779	70	29	25	4
22,277	3,733	9,544	1,072	9,181	397	4,564	225	9,059	355	5,091	209	5
45,226	7,809	11,951	1,845	12,714	313	4,313	370	15,371	519	12,235	557	6
1,364	496	1,088	336	5,395	889	4,272	509	12,929	107	511	22	7
34,391	11,146	20,961	6,876	76,807	2,666	23,704	3,886	56,716	1,291	22,886	1,554	8
5,930	476	3,148	221	1,439	27	1,761	22	7,059	80	2,463	8	9
3,292	774	3,393	407	1,351	271	2,299	90	1,327	52	274	255	10
122,038	26,107	56,948	10,986	120,915	4,851	47,759	5,273	115,309	2,559	45,502	2,858	11
12,437	4,694	3,351	772	1,431	647	443	764	1,391	410	2,826	24	12
13,459	3,310	4,241	793	5,638	379	2,355	651	5,947	273	4,679	507	13
2,686	246	1,592	90	4,894	9	1,584	26	4,942	12	931	58	14
5,393	1,273	3,684	3,062	4,056	425	1,362	300	5,213	301	2,359	95	15
9,910	560	785	520	2,958	269	1,093	490	7,726	42	2,233	47	16
16	30	462	—	940	—	13	—	230	—	—	6	17
17,930	5,896	11,422	1,981	29,638	1,173	15,646	964	37,806	657	16,426	953	18
24,959	8,619	10,969	4,354	35,726	1,206	13,873	1,331	18,366	937	3,821	1,433	19
35,788	2,907	20,662	433	35,783	1,174	11,576	1,220	33,832	108	12,227	179	20
<b>540</b>	<b>1,428</b>	<b>220</b>	<b>1,019</b>	<b>149</b>	<b>431</b>	<b>186</b>	<b>473</b>	<b>144</b>	<b>181</b>	—	<b>444</b>	21
122,038	26,107	56,948	10,986	120,915	4,851	47,759	5,273	115,309	2,559	45,502	2,858	22
180,202	27,828	64,366	8,368	100,910	2,944	39,435	2,246	106,004	1,942	49,246	1,590	23
7,584	<b>1,223</b>	7,944	<b>789</b>	19,727	<b>260</b>	6,221	<b>222</b>	17,452	<b>120</b>	3,981	<b>88</b>	24
47	12	100	—	171	1	39	—	31	—	8	1	25
17	—	—	—	—	—	—	—	1	—	—	—	26
220	49	284	—	463	—	188	—	10	—	225	7	27
222	2	19	17	180	—	47	17	209	—	120	—	28
2,071	211	1,491	835	6,151	253	1,462	134	6,099	46	1,086	73	29
—	—	—	—	114	17	119	4	5,746	—	—	—	30
143	12	81	5	132	1	51	—	57	—	26	—	31
210	20	17	—	449	—	63	4	286	—	8	—	32
765	97	176	12	357	15	274	18	309	10	233	11	33
2,036	87	1,362	22	4,630	25	1,146	—	15,151	—	1,476	—	34
366	164	324	3	501	45	209	12	195	23	66	28	35
2,763	498	2,861	1,980	6,524	285	1,771	782	4,853	166	2,014	138	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE H—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Primary Iron and Steel Products		Tin Cans, Metal Stampings and Structural Products		Wire, Tools, Cutlery and Hardware		Heating Apparatus and Sanitary Ware	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	88	21	92	23	97	19	103	19
<b>Assets</b>									
2	Cash.....	\$ 35,284	\$ 357	\$ 16,674	\$ 82	\$ 6,406	\$ 132	\$ 9,785	\$ 66
3	Government Securities.....	48,887	—	4,672	23	5,240	27	6,055	42
4	Other Securities.....	6,931	—	3,575	6	1,721	148	2,206	6
5	Receivables.....	64,142	1,097	20,886	315	9,037	270	26,864	423
6	Inventories.....	85,884	910	48,616	580	17,168	643	37,346	745
7	Land.....	20,699	408	4,873	80	1,252	4	2,461	14
8	Buildings and Equipment.....	303,536	17,874	83,345	1,314	30,522	939	67,537	1,727
9	Investment in Subsidiaries.....	22,306	—	14,780	—	1,308	702	13,108	700
10	Other Assets.....	6,146	239	2,079	122	2,142	114	1,585	149
11	Total.....	593,815	20,885	199,500	2,522	74,796	2,979	166,947	3,872
<b>Liabilities and Capital</b>									
12	Bank Loans.....	9,488	135	4,278	464	927	225	3,876	302
13	Payables.....	38,120	651	14,449	420	5,027	227	15,186	372
14	Tax Liabilities.....	19,169	11	7,112	21	2,944	9	7,218	11
15	Other Liabilities.....	4,632	617	5,560	355	2,024	657	11,004	212
16	Funded Debt.....	54,705	155	4,379	168	2,137	46	6,542	56
17	Liability Reserves.....	9,042	—	218	—	346	9	132	—
18	Depreciation and Depletion Reserves.....	185,182	15,536	45,662	450	18,052	368	37,991	1,257
19	Capital Stock.....	92,424	4,100	68,881	697	17,194	1,221	40,013	612
20	Surplus.....	181,061	145	49,038	89	26,183	669	45,091	1,137
21	Less <i>Deficit</i> .....	<i>8</i>	<i>465</i>	<i>77</i>	<i>142</i>	<i>38</i>	<i>452</i>	<i>106</i>	<i>87</i>
22	Total.....	593,815	20,885	199,500	2,522	74,796	2,979	166,947	3,872
23	Gross Sales or Revenue.....	513,347	2,582	192,719	2,504	73,030	1,610	211,969	3,288
24	Current Year Profit or <i>Loss</i> .....	60,256	<i>195</i>	19,218	<i>90</i>	10,977	<i>217</i>	24,406	<i>121</i>
<b>Selected Revenues and Charges</b>									
25	Bond Interest Received.....	724	—	140	1	56	—	89	—
26	Foreign Dividends Received.....	28	—	—	—	3	—	793	—
27	Canadian Dividends Received.....	681	—	819	—	115	10	1,603	—
28	Bond Interest Paid.....	1,459	—	108	—	46	—	180	—
29	Capital Cost Allowance.....	18,943	304	4,161	79	1,807	52	3,603	93
30	Depletion Charged.....	328	—	1	—	—	—	6	—
31	Charitable Donations.....	516	2	192	1	79	1	113	3
32	Pension Contributions.....	3,233	1	796	3	119	—	365	2
33	Employees' Benefits.....	1,697	21	584	21	380	8	662	21
34	Dividends Charged.....	10,723	—	6,875	1	3,781	46	4,822	3
35	Disposals of Fixed Assets.....	2,955	53	400	2	511	1	2,217	14
36	Capital Expenditures.....	21,463	111	4,701	140	3,218	25	4,372	67

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)												
Miscellaneous Iron and Steel Products		Non-Ferrous Smelting, Refining and Rolling		Other Non-Ferrous Metal Products		Agricultural Machinery		Industrial, Construction and Mining Machinery		Office and Store Machines		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
69	20	73	27	265	63	34	12	423	153	23	3	1
3,769	\$ 24	\$ 68,280	\$ 262	\$ 5,857	\$ 430	\$ 35,736	\$ 36	\$ 20,641	\$ 995	\$ 1,728	\$ 18	2
2,961	39	35,178	556	3,232	96	15,012	103	18,221	1,619	415	—	3
1,017	—	1,469	1	1,311	28	1,703	64	5,124	856	—	1	4
7,660	217	22,296	1,489	21,883	1,066	25,207	302	53,233	4,126	5,405	38	5
12,413	498	53,005	3,724	28,715	2,431	80,062	990	83,956	7,923	9,642	59	6
943	11	21,171	316	1,672	54	3,047	50	5,895	635	413	4	7
27,715	1,149	328,550	5,468	40,282	3,172	70,829	1,267	105,933	15,067	17,862	88	8
670	299	28,951	482	981	132	25,715	351	9,733	459	2,326	—	9
1,123	140	5,685	588	2,432	448	1,804	87	5,946	2,158	1,247	23	10
58,271	2,377	564,585	12,886	106,365	7,857	259,115	3,250	308,682	33,838	39,038	231	11
1,294	441	1,602	727	6,250	1,391	1,673	620	9,352	3,462	1,011	17	12
4,847	268	19,846	1,897	12,732	969	24,851	402	29,874	3,225	1,984	21	13
1,978	6	14,478	88	3,993	36	9,387	8	9,990	273	1,558	1	14
1,524	261	15,935	840	6,353	1,033	18,061	174	25,899	4,735	6,816	38	15
1,573	270	152,655	1,111	3,649	314	29,219	13	7,497	1,680	237	108	16
35	—	317	27	147	4	6,949	—	732	20	576	—	17
15,084	542	238,061	941	21,846	1,094	40,017	386	59,198	7,916	7,916	16	18
10,694	758	60,454	5,817	17,885	3,121	46,633	1,043	49,831	9,164	4,348	91	19
21,284	155	61,788	2,253	33,786	674	82,568	654	116,786	6,077	14,778	30	20
42	324	551	815	276	779	243	50	477	2,714	186	91	21
58,271	2,377	564,585	12,886	106,365	7,857	259,115	3,250	308,682	33,838	39,038	231	22
67,569	2,046	273,560	11,560	151,546	8,036	293,469	2,363	345,001	27,589	37,921	178	23
8,484	104	56,991	749	14,448	342	38,403	137	36,283	1,401	5,448	33	24
31	1	895	21	83	2	37	3	342	34	9	—	25
1	—	3,169	—	—	—	484	—	10	—	—	—	26
134	—	899	—	71	—	173	2	230	3	415	—	27
52	—	1,433	43	19	7	918	—	175	49	—	5	28
1,668	91	10,920	244	3,070	236	6,033	25	6,894	704	1,337	7	29
3	—	—	—	—	—	—	—	—	—	—	—	30
60	1	369	4	122	4	238	—	305	14	41	—	31
217	—	434	54	381	5	1,644	1	819	23	58	—	32
436	14	331	45	687	44	636	16	1,224	246	62	2	33
1,788	—	38,973	119	2,483	12	12,738	—	7,395	86	1,798	—	34
85	23	330	22	357	278	573	12	1,244	237	77	8	35
3,214	94	9,005	1,968	5,273	686	6,558	63	7,423	1,068	501	28	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Household and Service Industry Machines		Electrical Machinery and Appliances		Transportation Equipment Except Automobiles		Automobiles, Parts and Equipment	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	42	18	196	41	107	55	78	19
<b>Assets</b>									
2	Cash.....	\$ 9,381	\$ 128	\$ 22,500	\$ 152	\$ 13,009	\$ 7,218	\$ 38,732	\$ 55
3	Government Securities.....	3,235	6	18,982	22	14,658	5,607	31,665	14
4	Other Securities.....	50	65	3,479	36	3,883	1,091	14,983	—
5	Receivables.....	9,798	883	74,654	847	24,871	4,701	28,981	367
6	Inventories.....	22,951	1,547	154,780	4,694	36,550	11,125	84,611	1,102
7	Land.....	1,081	47	6,386	178	4,584	989	3,466	48
8	Buildings and Equipment.....	26,307	2,097	172,692	3,313	93,253	25,021	133,985	763
9	Investment in Subsidiaries.....	5,074	2	12,241	786	12,863	1,901	42,512	186
10	Other Assets.....	1,022	672	7,510	933	5,361	456	2,854	204
11	Total.....	78,899	5,447	473,224	10,961	209,032	58,109	381,789	2,739
<b>Liabilities and Capital</b>									
12	Bank Loans.....	2,792	829	7,998	1,134	7,042	861	5,162	240
13	Payables.....	6,780	553	63,172	1,764	17,242	4,525	54,989	315
14	Tax Liabilities.....	5,818	12	22,265	182	4,697	73	30,690	14
15	Other Liabilities.....	6,073	1,317	20,758	5,246	16,305	1,867	17,991	764
16	Funded Debt.....	3,207	118	19,150	453	6,473	87	1,357	132
17	Liability Reserves.....	2,057	—	2,836	15	2,011	14	2,680	13
18	Depreciation and Depletion Reserves.....	8,656	427	99,391	1,267	48,973	14,459	88,623	236
19	Capital Stock.....	13,438	1,693	77,418	3,129	46,544	18,307	40,432	720
20	Surplus.....	30,082	764	160,897	380	60,446	21,555	140,015	431
21	Less <i>Deficit</i> .....	<i>4</i>	<i>266</i>	<i>661</i>	<i>2,609</i>	<i>701</i>	<i>3,639</i>	<i>150</i>	<i>126</i>
22	Total.....	78,899	5,447	473,224	10,961	209,032	58,109	381,789	2,739
23	Gross Sales or Revenue.....	105,215	5,060	651,398	13,240	194,698	31,413	756,461	2,980
24	Current Year Profit or <i>Loss</i> .....	15,446	<i>260</i>	66,798	<i>523</i>	14,745	<i>3,130</i>	94,186	<i>170</i>
<b>Selected Revenues and Charges</b>									
25	Bond Interest Received.....	60	—	448	—	314	134	715	—
26	Foreign Dividends Received.....	—	—	31	—	—	2	4,179	—
27	Canadian Dividends Received.....	266	—	4,053	26	338	34	1,546	—
28	Bond Interest Paid.....	102	1	696	1	64	2	45	—
29	Capital Cost Allowance.....	2,111	110	13,377	182	5,344	1,581	6,952	61
30	Depletion Charged.....	13	—	—	—	69	—	—	—
31	Charitable Donations.....	46	2	351	3	176	25	347	—
32	Pension Contributions.....	285	8	4,727	2	261	110	5,032	—
33	Employees' Benefits.....	530	25	2,409	48	891	229	3,591	10
34	Dividends Charged.....	1,134	—	16,600	—	5,679	1,106	48,131	3
35	Disposals of Fixed Assets.....	215	98	1,437	100	2,078	163	726	18
36	Capital Expenditures.....	4,435	419	14,727	591	6,433	6,367	15,844	99

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

MANUFACTURING—(Concluded)					Industrial Division: CONSTRUCTION							
Miscellaneous Manufacturing		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	General Construction		Residential Construction		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies				Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
402	149	7,739	2,716	10,455	942	313	503	181	1,445	494	1,939	1
9,740	\$ 353	\$ 624,199	\$ 20,716	\$ 644,915	\$ 30,615	\$ 1,851	\$ 5,836	\$ 244	\$ 36,451	\$ 2,095	\$ 38,546	2
8,370	192	534,521	14,763	549,284	14,759	1,197	1,495	143	16,254	1,340	17,594	3
2,670	183	197,333	11,000	208,333	9,421	650	1,476	140	10,897	790	11,687	4
23,697	2,689	1,170,153	70,850	1,241,003	103,829	10,831	24,769	3,209	128,598	14,040	142,638	5
42,571	6,155	2,391,158	136,998	2,528,156	70,215	7,769	22,937	1,920	93,152	9,689	102,841	6
2,330	315	458,281	25,199	483,480	5,317	649	1,827	212	7,144	861	8,005	7
52,607	8,158	5,088,332	350,124	5,438,456	147,950	21,208	10,880	3,634	158,830	24,842	183,672	8
4,509	467	790,716	21,935	812,651	14,909	892	759	474	15,668	1,366	17,034	9
5,046	1,034	236,440	33,321	269,761	11,197	2,147	2,651	1,089	13,848	3,236	17,084	10
151,540	19,546	11,491,133	684,906	12,176,039	408,212	47,194	72,630	11,065	480,842	58,259	539,101	11
8,148	4,100	352,329	74,680	427,009	40,802	7,540	9,087	1,705	49,889	9,245	59,134	12
13,815	2,675	856,206	68,241	924,447	71,269	9,069	15,897	3,149	87,166	12,218	99,384	13
4,893	140	402,766	3,750	406,516	14,224	240	2,171	185	16,395	425	16,820	14
12,614	4,217	689,783	79,890	769,673	59,503	9,101	16,051	1,465	75,554	10,566	86,120	15
4,653	1,751	788,192	45,297	833,489	16,203	1,911	2,779	767	18,982	2,678	21,660	16
356	37	72,493	659	73,152	803	14	32	—	835	14	849	17
25,422	2,231	2,912,838	158,973	3,071,811	79,498	9,846	4,028	1,189	83,526	11,035	94,561	18
28,950	6,419	2,199,755	207,755	2,407,510	42,483	7,912	9,199	2,852	51,682	10,764	62,446	19
53,640	976	3,236,228	103,635	3,339,863	84,494	4,756	13,849	796	98,343	5,552	103,895	20
<b>951</b>	<b>3,000</b>	<b>19,457</b>	<b>57,974</b>	<b>77,431</b>	<b>1,067</b>	<b>3,195</b>	<b>463</b>	<b>1,043</b>	<b>1,530</b>	<b>4,238</b>	<b>5,768</b>	21
151,540	19,546	11,491,133	684,906	12,176,039	408,212	47,194	72,630	11,065	480,842	58,259	539,101	22
182,974	15,715	12,288,350	624,193	12,912,543	124,956	7,958	38,889	3,111	163,845	11,069	174,914	23
17,629	<b>1,240</b>	1,341,295	<b>33,768</b>	1,307,527	45,735	<b>2,932</b>	8,170	<b>1,008</b>	53,905	<b>3,940</b>	49,965	24
135	3	11,172	396	11,568	399	27	33	2	432	29	461	25
1	—	11,318	60	11,378	14	1	5	—	19	1	20	26
278	4	57,424	1,616	59,040	477	15	5	—	482	15	497	27
100	14	23,867	1,005	24,872	259	17	3	1	262	18	280	28
4,168	406	314,964	21,339	336,303	18,821	2,562	1,660	366	20,481	2,928	23,409	29
4	1	11,517	671	12,188	133	9	—	—	133	9	142	30
173	5	12,175	328	12,503	451	23	88	9	539	32	571	31
597	5	47,448	942	48,390	2,434	27	82	1	2,516	28	2,544	32
587	113	38,370	2,569	40,939	2,103	366	890	140	2,993	506	3,499	33
6,157	16	478,522	4,050	482,572	7,744	162	548	20	8,292	182	8,474	34
1,200	89	48,449	5,779	54,228	5,766	906	702	164	6,468	1,070	7,538	35
4,823	785	435,668	37,689	473,357	32,431	4,422	2,722	576	35,153	4,998	40,151	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: PUBLIC UTILITIES							
		Electric Light and Power		Gas and Steam Heat Distribution		Air Transportation		Water Transportation	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	88	9	54	30	38	50	234	121
<b>Assets</b>									
2	Cash.....	\$ 15,931	\$ 98	\$ 3,118	\$ 150	\$ 190	\$ 680	\$ 16,660	\$ 4,506
3	Government Securities.....	18,318	9	16,630	—	29	—	25,066	2,298
4	Other Securities.....	9,964	43	1,046	20	23	33	13,076	1,555
5	Receivables.....	12,727	215	6,039	218	811	1,381	18,571	6,500
6	Inventories.....	9,639	600	6,889	224	317	1,557	14,176	691
7	Land.....	126,620	115	11,491	45	117	59	7,294	381
8	Buildings and Equipment.....	628,250	1,331	203,280	2,531	3,816	13,175	202,691	40,134
9	Investment in Subsidiaries.....	50,883	5	133,985	132	137	1,291	18,960	9,133
10	Other Assets.....	37,686	2	9,962	313	458	615	6,242	2,550
11	Total.....	910,018	2,418	392,440	3,633	5,898	18,791	322,736	67,748
<b>Liabilities and Capital</b>									
12	Bank Loans.....	826	8	466	311	276	290	7,967	2,402
13	Payables.....	16,958	290	7,372	248	909	1,340	20,324	7,303
14	Tax Liabilities.....	9,590	15	3,282	30	108	28	6,880	254
15	Other Liabilities.....	12,708	803	23,832	999	556	4,978	24,658	6,432
16	Funded Debt.....	367,722	—	125,128	461	171	87	27,401	11,862
17	Liability Reserves.....	1,690	61	125	8	—	81	1,178	236
18	Depreciation and Depletion Reserves.....	189,188	602	61,528	703	1,805	2,602	102,927	17,396
19	Capital Stock.....	263,104	228	142,939	1,399	1,708	11,104	70,907	12,966
20	Surplus.....	52,369	450	28,018	66	518	78	64,012	13,200
21	Less <i>Deficit</i> .....	<b>4,137</b>	<b>39</b>	<b>250</b>	<b>592</b>	<b>153</b>	<b>1,797</b>	<b>3,518</b>	<b>4,303</b>
22	Total.....	910,018	2,418	392,440	3,633	5,898	18,791	322,736	67,748
23	Gross Sales or Revenue.....	123,281	626	60,607	1,325	6,355	10,131	172,991	30,983
24	Current Year Profit or <i>Loss</i> .....	31,463	<b>33</b>	11,394	<b>122</b>	417	<b>405</b>	19,899	<b>3,254</b>
<b>Selected Revenues and Charges</b>									
25	Bond Interest Received.....	605	—	1,273	1	1	—	349	48
26	Foreign Dividends Received.....	—	—	2	—	—	—	352	1
27	Canadian Dividends Received.....	2,503	1	2,011	—	—	—	1,249	614
28	Bond Interest Paid.....	11,791	—	4,124	11	—	—	457	94
29	Capital Cost Allowance.....	14,403	79	4,160	167	568	488	13,579	3,036
30	Depletion Charged.....	—	—	695	—	—	—	—	1
31	Charitable Donations.....	190	—	60	—	1	—	339	10
32	Pension Contributions.....	374	—	283	—	6	103	605	16
33	Employees' Benefits.....	104	—	92	7	33	15	838	102
34	Dividends Charged.....	14,679	—	6,104	1	45	6	6,777	98
35	Disposals of Fixed Assets.....	1,605	84	743	6	242	1,318	8,640	3,061
36	Capital Expenditures.....	56,556	462	9,997	323	845	2,281	15,858	3,512

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: PUBLIC UTILITIES—(Continued)												
Steam Railways		Street Car and Electric Railways		Highway Transportation		Grain Elevators		Other Storage		Telephones		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
17	8	8	(a)	493	331	30	10	116	62	88	27	1
48,597	\$ 383	\$ 261	—	\$ 16,209	\$ 734	\$ 3,523	\$ 146	\$ 1,274	\$ 900	\$ 7,607	\$ 53	2
88,186	—	4,354	—	5,063	316	1,938	188	1,005	5	6,794	17	3
1,207	182	169	—	3,170	442	4,525	241	265	32	9,483	—	4
45,353	712	5,821	—	11,743	2,717	15,812	351	2,091	1,342	17,464	214	5
41,502	193	7,233	—	4,035	561	61,561	3,182	401	755	15,004	312	6
93,246	26,295	22,020	—	10,320	559	1,672	52	1,964	506	8,644	141	7
1,317,513	3,082	186,894	—	132,463	28,778	77,829	7,479	20,791	9,780	653,534	4,649	8
263,669	230	5,488	—	5,347	1,057	12,191	911	1,132	102	13,168	—	9
13,716	4,244	8,621	—	12,239	4,604	2,350	137	799	583	8,287	13	10
1,912,989	35,321	240,861	—	200,589	39,768	181,401	12,687	29,722	14,005	739,985	5,399	11
2,036	—	399	—	5,704	3,250	29,599	1,731	1,049	4,114	970	441	12
81,111	7,555	9,765	—	14,310	4,878	19,950	481	1,116	950	12,678	1,118	13
1,028	—	1,858	—	3,386	183	1,957	41	326	10	6,436	3	14
11,646	197	16,386	—	11,121	5,686	8,699	618	1,153	1,397	21,665	175	15
430,007	26,735	82,626	—	48,415	2,574	13,784	1,815	2,168	3,713	213,759	436	16
13,963	—	3,919	—	4,007	27	724	—	440	1	1,383	1	17
506,782	1,188	57,807	—	56,657	13,490	45,243	3,529	8,770	1,638	175,911	1,186	18
543,356	6,778	46,157	—	27,996	9,103	33,510	4,070	8,415	2,241	296,131	1,784	19
326,276	110	23,349	—	29,763	2,753	27,958	768	6,518	282	11,285	297	20
3,216	7,242	1,405	—	770	2,176	23	366	233	341	233	42	21
1,912,989	35,321	240,861	—	200,589	39,768	181,401	12,687	29,722	14,005	739,985	5,399	22
528,638	2,333	59,477	—	160,717	35,979	48,980	3,413	16,833	12,718	167,253	1,248	23
39,292	401	5,744	—	13,419	1,623	6,666	222	1,475	177	22,158	82	24
2,716	—	—	—	123	9	121	—	19	—	153	—	25
448	—	—	—	—	—	11	—	—	—	—	—	26
16,659	—	447	—	264	71	928	33	7	16	990	—	27
10,179	1,337	2,615	—	1,847	19	555	98	35	9	6,256	13	28
35,515	36	6,617	—	10,799	3,385	2,642	389	848	683	25,435	169	29
495	—	—	—	—	1	—	—	—	—	—	—	30
216	—	91	—	95	15	242	6	19	—	143	1	31
11,305	—	822	—	102	66	357	70	27	166	5,515	—	32
1,479	—	29	—	1,391	317	121	2	98	128	1,417	3	33
24,212	—	3,602	—	2,042	498	2,292	1,143	442	36	16,491	62	34
727	—	136	—	4,363	1,409	708	77	75	87	17,450	122	35
52,062	18	3,457	—	17,845	5,082	4,593	276	1,028	2,621	100,480	1,322	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped elsewhere to conceal identity.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: PUBLIC UTILITIES—(Concluded)						
		Other Communications		Other Public Utilities		Total Profit Companies	Total Loss Companies	Total All Companies
		Profit Companies	Loss Companies	Profit Companies	Loss Companies			
1	Number of Companies.....	89	29	95	39	1,350	716	2,066
<b>Assets</b>								
2	Cash.....	\$ 1,583	\$ 82	\$ 6,667	\$ 1,092	\$ 121,620	\$ 8,824	\$ 130,444
3	Government Securities.....	437	8	3,827	263	171,647	3,104	174,751
4	Other Securities.....	1,000	51	2,836	382	46,764	2,981	49,745
5	Receivables.....	2,649	363	5,612	873	144,693	14,886	159,579
6	Inventories.....	226	10	471	324	161,454	8,409	169,863
7	Land.....	706	110	1,676	1,036	285,770	29,299	315,069
8	Buildings and Equipment.....	12,760	2,212	43,179	9,621	3,483,000	122,772	3,605,772
9	Investment in Subsidiaries.....	1,306	30	1,480	55	507,746	12,946	520,692
10	Other Assets.....	3,118	598	2,002	1,602	105,480	15,261	120,741
11	Total.....	23,785	3,464	67,750	15,248	5,028,174	218,482	5,246,656
<b>Liabilities and Capital</b>								
12	Bank Loans.....	732	377	527	279	50,551	13,203	63,754
13	Payables.....	1,057	389	5,315	1,364	190,865	25,916	216,781
14	Tax Liabilities.....	795	—	976	78	36,622	642	37,264
15	Other Liabilities.....	1,691	769	4,767	900	138,882	22,954	161,836
16	Funded Debt.....	1,148	484	10,392	1,338	1,322,721	49,505	1,372,226
17	Liability Reserves.....	21	—	161	—	27,611	415	28,026
18	Depreciation and Depletion Reserves.....	5,025	523	19,066	5,397	1,230,709	48,254	1,278,963
19	Capital Stock.....	7,801	1,192	12,667	5,897	1,454,691	56,762	1,511,453
20	Surplus.....	5,593	202	14,253	756	589,912	18,962	608,874
21	Less <i>Deficit</i> .....	<i>78</i>	<i>472</i>	<i>374</i>	<i>761</i>	<i>14,390</i>	<i>18,131</i>	<i>32,521</i>
22	Total.....	23,785	3,464	67,750	15,248	5,028,174	218,482	5,246,656
23	Gross Sales or Revenue.....	16,982	2,151	30,204	7,024	1,392,318	107,931	1,500,249
24	Current Year Profit or <i>Loss</i> .....	3,297	<i>217</i>	3,973	<i>513</i>	159,197	<i>7,049</i>	152,148
<b>Selected Revenues and Charges</b>								
25	Bond Interest Received.....	19	—	53	13	5,432	71	5,503
26	Foreign Dividends Received.....	—	—	34	5	847	6	853
27	Canadian Dividends Received.....	347	3	117	11	25,522	749	26,271
28	Bond Interest Paid.....	34	4	248	—	38,141	1,585	39,726
29	Capital Cost Allowance.....	1,063	216	1,607	618	117,236	9,266	126,502
30	Depletion Charged.....	—	—	—	—	1,190	2	1,192
31	Charitable Donations.....	31	1	43	6	1,470	39	1,509
32	Pension Contributions.....	46	2	97	26	19,539	449	19,988
33	Employees' Benefits.....	46	7	52	9	5,700	590	6,290
34	Dividends Charged.....	623	—	1,619	5	78,928	1,849	80,777
35	Disposals of Fixed Assets.....	346	15	269	9	35,304	6,188	41,492
36	Capital Expenditures.....	1,134	302	4,569	96	268,424	16,295	284,719

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE												
Farm Products and Foodstuffs		Clothing, Shoes and Dry Goods		Drugs		Hardware, Lumber and Building Materials		Plumbing and Heating		Machinery, Electrical Equipment and Parts		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
731	223	395	115	148	59	745	159	380	106	700	183	1
19,818	\$ 1,122	\$ 5,234	\$ 458	\$ 3,641	\$ 390	\$ 16,206	\$ 536	\$ 4,068	\$ 102	\$ 21,681	\$ 976	2
6,200	682	4,471	309	1,151	82	7,501	264	1,271	67	4,897	200	3
11,048	1,299	2,943	142	530	201	7,342	316	1,204	23	2,399	1,122	4
83,482	7,127	29,159	2,374	11,119	1,230	99,175	3,343	23,241	1,635	70,870	4,612	5
128,574	9,839	39,249	3,611	16,589	1,852	117,005	4,049	19,098	1,418	72,874	5,370	6
4,744	365	1,445	64	1,111	88	29,969	418	990	34	2,969	375	7
72,166	6,399	11,785	1,116	8,007	920	86,975	2,787	10,660	840	37,239	6,977	8
23,591	3,122	6,234	1,591	5,286	74	36,799	463	818	41	7,130	1,686	9
7,039	1,951	2,525	706	2,044	483	7,157	1,261	2,685	578	6,924	1,324	10
356,662	31,906	103,045	10,371	49,478	5,320	408,129	13,437	64,035	4,738	226,983	22,642	11
64,894	6,943	12,244	1,595	2,850	718	27,441	2,228	6,418	845	20,427	2,533	12
55,041	6,393	19,694	2,102	10,110	1,207	55,993	3,080	14,544	1,448	38,497	4,147	13
9,118	62	2,607	31	1,168	18	14,747	87	2,663	18	10,532	95	14
29,439	3,016	5,750	1,064	3,582	461	35,211	1,787	6,440	772	35,928	5,321	15
6,151	988	1,359	577	1,113	225	23,691	401	1,313	89	6,066	730	16
258	—	349	—	39	3	762	—	57	—	504	29	17
32,783	1,862	4,034	461	3,263	269	43,637	877	3,493	292	13,942	2,381	18
67,026	11,042	22,970	3,568	15,436	1,922	64,977	4,110	11,613	1,476	32,622	6,126	19
92,840	3,982	34,653	1,529	12,302	985	145,845	2,172	17,832	450	68,986	2,844	20
888	2,382	615	556	385	488	4,175	1,305	338	652	521	1,564	21
356,662	31,906	103,045	10,371	49,478	5,320	408,129	13,437	64,035	4,738	226,983	22,642	22
1,176,094	81,246	211,020	16,136	113,100	7,974	758,086	24,989	144,998	9,342	448,104	26,773	23
31,243	1,794	8,772	600	4,481	386	49,959	985	9,609	430	33,108	1,291	24
160	24	71	10	27	—	240	15	27	3	97	5	25
58	3	2	1	—	—	31	1	—	—	—	—	26
1,472	33	581	19	346	14	10,780	28	18	—	531	12	27
149	3	20	6	—	3	319	1	2	—	45	6	28
5,858	427	940	93	539	53	8,729	211	1,290	95	3,923	824	29
3	—	—	—	—	—	642	13	—	—	15	—	30
617	21	250	15	45	18	688	8	81	2	232	6	31
1,009	33	275	24	328	3	618	2	97	—	502	25	32
598	69	131	18	108	9	892	46	418	52	439	49	33
7,707	109	1,286	29	1,193	14	8,061	23	1,300	16	5,546	116	34
2,528	644	393	100	99	22	2,502	130	434	29	1,923	402	35
11,800	748	1,993	152	668	100	10,812	601	2,226	159	9,344	954	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE H—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1950 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: WHOLESALE TRADE—(Concluded)								
		Motor Vehicles and Accessories		Other Wholesale Trade		Agencies		Total Profit Companies	Total Loss Companies	Total All Companies
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies			
1	Number of Companies.....	248	62	1,284	456	342	169	4,973	1,532	6,505
<b>Assets</b>										
2	Cash.....	\$ 7,943	\$ 148	\$ 32,964	\$ 2,290	\$ 5,809	\$ 1,334	\$ 117,364	\$ 7,356	\$ 124,720
3	Government Securities.....	1,178	35	6,953	475	1,149	134	34,771	2,248	37,019
4	Other Securities.....	1,771	4	20,238	1,118	2,113	1,159	49,588	5,384	54,972
5	Receivables.....	24,426	1,225	124,091	10,633	21,175	15,762	486,738	47,941	534,679
6	Inventories.....	48,306	2,673	135,957	11,890	9,720	1,223	587,372	41,925	629,297
7	Land.....	1,801	136	10,679	1,275	438	156	54,146	2,911	57,057
8	Buildings and Equipment.....	20,808	1,212	95,068	9,192	15,240	1,815	357,948	31,258	389,206
9	Investment in Subsidiaries.....	21,174	45	24,663	4,449	12,171	5,048	137,866	16,519	154,385
10	Other Assets.....	3,445	544	17,849	3,002	2,545	1,304	52,213	11,153	63,366
11	Total.....	130,852	6,022	468,462	44,324	70,360	27,935	1,878,006	166,695	2,044,701
<b>Liabilities and Capital</b>										
12	Bank Loans.....	9,086	781	33,992	7,079	6,443	1,445	183,795	24,167	207,962
13	Payables.....	19,561	985	98,384	9,352	18,597	9,909	330,421	38,623	369,044
14	Tax Liabilities.....	7,928	132	13,449	282	1,541	90	63,753	815	64,568
15	Other Liabilities.....	36,548	1,344	79,216	8,089	12,276	8,538	244,390	30,392	274,782
16	Funded Debt.....	4,468	125	15,579	2,360	2,384	204	62,124	5,699	67,823
17	Liability Reserves.....	1,694	11	1,164	170	128	16	4,955	229	5,184
18	Depreciation and Depletion Reserves.....	7,133	445	43,024	2,921	7,930	472	159,239	9,980	169,219
19	Capital Stock.....	13,115	1,698	81,180	13,328	9,979	5,618	318,918	48,888	367,806
20	Surplus.....	31,409	814	104,133	4,022	11,286	2,559	519,286	19,357	538,643
21	Less <i>Deficit</i> .....	<i>90</i>	<i>313</i>	<i>1,659</i>	<i>3,279</i>	<i>204</i>	<i>916</i>	<i>8,875</i>	<i>11,455</i>	<i>20,330</i>
22	Total.....	130,852	6,022	468,462	44,324	70,360	27,935	1,878,006	166,695	2,044,701
23	Gross Sales or Revenue.....	497,310	10,727	1,197,338	70,798	113,185	118,132	4,659,235	366,117	5,025,352
24	Current Year Profit or <i>Loss</i> .....	21,303	<i>388</i>	43,068	<i>2,605</i>	6,234	<i>830</i>	207,777	<i>9,309</i>	198,468
<b>Selected Revenues and Charges</b>										
25	Bond Interest Received.....	20	—	225	10	18	2	885	69	954
26	Foreign Dividends Received.....	—	—	10	1	28	—	129	6	135
27	Canadian Dividends Received.....	506	—	1,917	50	192	123	16,343	279	16,622
28	Bond Interest Paid.....	41	—	346	35	65	—	987	54	1,041
29	Capital Cost Allowance.....	2,293	106	7,352	684	895	99	31,819	2,592	34,411
30	Depletion Charged.....	—	—	31	1	29	—	720	14	734
31	Charitable Donations.....	168	2	457	42	98	8	2,636	122	2,758
32	Pension Contributions.....	2,450	1	964	34	93	27	6,336	149	6,485
33	Employees' Benefits.....	346	18	752	72	57	17	3,741	350	4,091
34	Dividends Charged.....	4,028	4	10,982	56	886	35	40,989	402	41,391
35	Disposals of Fixed Assets.....	1,211	187	2,614	357	177	59	11,881	1,930	13,811
36	Capital Expenditures.....	4,336	261	14,623	1,125	1,461	259	57,263	4,359	61,622

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE												
Foodstuffs		Dairies		Clothing, Shoes and Dry Goods		Drugs		Furniture		Hardware, Lumber and Building Materials		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
267	152	151	76	963	439	240	81	350	97	793	197	1
9,110	\$ 265	\$ 6,637	\$ 274	\$ 9,949	\$ 1,179	\$ 1,897	\$ 160	\$ 3,221	\$ 221	\$ 6,790	\$ 265	2
2,724	139	3,134	223	7,719	982	1,085	93	1,347	83	3,643	107	3
413	106	1,155	119	3,136	307	459	220	1,186	125	3,461	319	4
4,540	943	5,479	599	18,540	3,255	1,618	167	30,088	1,658	31,102	1,759	5
29,147	1,498	8,124	327	55,630	14,158	9,636	1,378	33,013	2,824	52,977	3,178	6
5,458	231	3,238	304	4,109	556	331	33	2,263	111	3,553	247	7
44,090	4,296	64,028	5,974	32,368	6,101	6,768	1,122	16,395	1,421	29,850	2,460	8
8,681	615	3,862	37	4,712	1,375	1,124	59	5,531	314	5,229	315	9
2,412	751	3,817	549	5,981	1,150	1,202	253	2,468	506	4,293	689	10
106,575	8,844	99,474	8,406	142,144	29,063	24,120	3,485	95,512	7,263	140,898	9,339	11
3,052	1,074	1,970	893	11,290	3,662	647	198	10,977	1,329	11,840	1,438	12
22,603	1,654	10,514	1,166	21,539	6,324	3,324	658	12,078	1,167	16,819	1,934	13
3,506	46	1,334	13	2,436	225	435	8	5,809	30	5,043	46	14
4,708	1,130	2,861	491	10,010	5,143	980	639	10,402	1,707	8,690	1,663	15
6,370	291	11,540	1,126	5,474	750	613	179	2,468	244	2,186	304	16
63	—	159	—	269	12	2	4	82	—	452	9	17
15,323	1,294	30,453	2,288	13,410	2,048	3,469	399	5,377	414	13,667	596	18
22,664	3,601	20,203	2,467	30,123	7,608	5,939	1,106	24,700	2,298	31,685	3,478	19
28,453	908	20,601	512	48,197	4,789	8,752	465	23,688	478	51,141	734	20
167	1,154	161	550	604	1,498	41	171	69	404	625	863	21
106,575	8,844	99,474	8,406	142,144	29,063	24,120	3,485	95,512	7,263	140,898	9,339	22
521,793	23,667	184,566	15,192	247,026	44,787	50,829	6,600	136,841	9,051	267,352	13,528	23
14,277	532	4,938	324	11,179	1,762	2,123	159	8,118	367	20,537	606	24
60	5	57	8	165	21	28	1	29	5	73	3	25
—	—	3	—	14	—	—	—	—	3	2	—	26
1,023	128	315	2	185	5	35	6	96	2	473	4	27
131	—	409	16	56	5	15	—	17	5	22	—	28
3,654	294	4,711	409	2,764	436	572	99	1,408	85	2,720	200	29
—	—	—	—	—	—	2	—	—	—	20	—	30
190	4	84	4	304	37	44	3	150	6	169	6	31
600	13	308	—	163	8	114	4	175	1	164	2	32
358	34	472	40	289	61	71	10	309	18	900	40	33
4,908	7	1,162	13	1,698	38	496	10	670	7	2,551	19	34
3,062	157	1,275	144	1,275	194	300	17	290	48	754	117	35
14,755	390	6,080	801	4,254	764	634	219	2,440	167	4,602	371	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE H—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1950 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: <b>RETAIL TRADE</b> —(Continued)					
		Motor Vehicles and Accessories		Gasoline and Oil		Fuel and Ice	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies .....	1,114	174	106	50	338	103
<b>Assets</b>							
2	Cash .....	\$ 22,681	\$ 544	\$ 2,099	\$ 62	\$ 10,496	\$ 528
3	Government Securities .....	6,583	135	683	20	4,973	362
4	Other Securities .....	5,458	226	738	1	5,987	316
5	Receivables .....	46,569	2,622	5,376	263	36,325	2,204
6	Inventories .....	96,129	5,674	4,811	313	23,121	961
7	Land .....	8,304	816	4,822	70	3,368	664
8	Buildings and Equipment .....	57,387	5,227	22,362	753	29,863	3,005
9	Investment in Subsidiaries .....	6,471	674	2,097	60	12,432	215
10	Other Assets .....	10,455	1,225	1,203	146	6,300	1,005
11	Total .....	260,037	17,143	44,191	1,688	132,865	9,260
<b>Liabilities and Capital</b>							
12	Bank Loans .....	37,744	4,414	710	169	8,672	1,137
13	Payables .....	42,249	2,522	4,989	300	23,229	1,478
14	Tax Liabilities .....	13,392	168	1,689	12	2,358	13
15	Other Liabilities .....	16,647	2,617	4,445	294	24,918	898
16	Funded Debt .....	8,650	1,667	6,327	141	2,676	169
17	Liability Reserves .....	1,263	96	84	—	157	1
18	Depreciation and Depletion Reserves .....	16,318	775	11,066	182	17,473	1,630
19	Capital Stock .....	37,795	4,103	9,386	640	24,096	3,283
20	Surplus .....	86,117	1,899	5,702	133	30,185	1,202
21	Less <i>Deficit</i> .....	<i>138</i>	<i>1,118</i>	<i>207</i>	<i>183</i>	<i>899</i>	<i>551</i>
22	Total .....	260,037	17,143	44,191	1,688	132,865	9,260
23	Gross Sales or Revenue .....	979,506	39,252	74,702	3,676	315,119	18,014
24	Current Year Profit or <i>Loss</i> .....	52,521	<i>961</i>	4,230	<i>91</i>	8,897	<i>388</i>
<b>Selected Revenues and Charges</b>							
25	Bond Interest Received .....	199	—	16	1	96	9
26	Foreign Dividends Received .....	9	—	—	—	5	—
27	Canadian Dividends Received .....	155	44	17	—	2,082	12
28	Bond Interest Paid .....	47	7	72	—	34	—
29	Capital Cost Allowance .....	5,325	329	1,539	54	2,644	258
30	Depletion Charged .....	—	—	—	—	17	3
31	Charitable Donations .....	387	6	35	—	130	5
32	Pension Contributions .....	287	5	107	—	172	3
33	Employees' Benefits .....	970	76	97	8	352	46
34	Dividends Charged .....	3,569	10	623	1	1,751	3
35	Disposals of Fixed Assets .....	3,371	359	486	40	631	108
36	Capital Expenditures .....	11,566	1,823	3,111	73	3,938	382

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE—(Concluded)							Industrial Division: UNCLASSIFIED			
Department and Variety Stores		Other Retail Trade		Total Profit Companies	Total Loss Companies	Total All Companies	Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies							
145	41	999	395	5,466	1,805	7,271	13	10	23	1
26,109	\$ 235	\$ 7,499	\$ 757	\$ 106,488	\$ 4,490	\$ 110,978	\$ 39	\$ 11	\$ 50	2
18,924	210	5,303	446	56,118	2,800	58,918	—	—	—	3
10,979	65	3,083	322	36,055	2,126	38,181	—	—	—	4
72,418	1,045	31,486	4,280	283,541	18,795	302,336	219	14	233	5
154,975	4,457	50,175	8,678	517,738	43,446	561,184	290	42	332	6
21,270	57	6,049	331	62,765	3,420	66,185	12	—	12	7
109,856	2,920	32,183	6,354	445,150	39,633	484,783	834	79	913	8
59,719	649	2,563	651	112,421	4,964	117,385	9	—	9	9
10,618	661	5,814	1,678	54,563	8,613	63,176	61	12	73	10
484,868	10,299	144,155	23,497	1,674,839	128,287	1,803,126	1,464	158	1,622	11
15,226	1,138	12,224	2,704	114,352	18,156	132,508	528	44	572	12
58,706	1,546	21,186	4,501	237,236	23,250	260,486	151	25	176	13
11,234	70	4,279	152	51,515	783	52,298	33	—	33	14
75,289	2,473	17,727	5,692	176,677	22,747	199,424	127	11	138	15
22,975	143	3,269	724	72,548	5,738	78,286	39	19	58	16
28,993	—	75	8	31,599	130	31,729	1	—	1	17
43,510	1,097	14,406	2,181	184,472	12,904	197,376	188	5	193	18
94,040	3,263	31,597	8,801	332,228	40,648	372,876	271	73	344	19
135,030	1,365	40,353	2,124	478,219	14,609	492,828	126	—	126	20
135	796	961	3,390	4,007	10,678	14,685	—	19	19	21
484,868	10,299	144,155	23,497	1,674,839	128,287	1,803,126	1,464	158	1,622	22
1,094,259	20,613	272,869	36,507	4,144,862	230,887	4,375,749	1,504	141	1,645	23
41,764	838	15,330	1,515	183,914	7,543	176,371	115	29	86	24
354	1	141	12	1,218	66	1,284	—	—	—	25
—	—	—	—	33	3	36	—	—	—	26
3,244	—	153	7	7,778	210	7,988	—	—	—	27
777	—	31	3	1,611	36	1,647	—	—	—	28
7,631	169	2,576	747	35,544	3,080	38,624	80	4	84	29
1	—	2	—	42	3	45	—	—	—	30
1,269	14	162	17	2,924	102	3,026	—	—	—	31
9,380	13	2,360	5	13,830	54	13,884	—	—	—	32
772	15	524	55	5,114	403	5,517	4	—	4	33
11,820	13	2,273	65	31,521	186	31,707	—	—	—	34
2,099	8	585	409	14,128	1,601	15,729	1	—	1	35
19,057	404	3,315	2,059	73,752	7,453	81,205	11	72	83	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE H—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: SERVICE							
		Professional Service		Recreational Service		Business Service		Hotels, Tourists Lodges and Camps	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	206	114	518	280	333	161	455	269
	<b>Assets</b>								
2	Cash.....	\$ 3,080	\$ 654	\$ 11,211	\$ 1,251	\$ 5,345	\$ 549	\$ 7,692	\$ 1,556
3	Government Securities.....	433	38	6,289	176	1,864	1,139	3,614	525
4	Other Securities.....	718	408	9,914	370	2,974	390	3,036	1,575
5	Receivables.....	4,070	672	4,539	526	16,677	1,607	1,987	689
6	Inventories.....	1,282	825	3,067	567	2,049	367	2,015	1,081
7	Land.....	462	123	17,705	1,534	565	18	12,044	5,460
8	Buildings and Equipment.....	8,237	3,593	98,484	13,992	12,403	1,278	89,710	37,531
9	Investment in Subsidiaries.....	6,119	109	16,476	495	4,248	184	5,350	777
10	Other Assets.....	5,368	1,444	10,314	1,851	4,002	1,271	5,239	1,986
11	Total.....	29,769	7,866	177,999	20,762	50,127	6,803	130,687	51,180
	<b>Liabilities and Capital</b>								
12	Bank Loans.....	1,404	685	6,149	1,560	3,140	778	4,388	3,772
13	Payables.....	2,378	1,272	6,720	2,283	10,732	1,451	4,449	4,336
14	Tax Liabilities.....	676	19	3,367	126	1,201	23	2,634	100
15	Other Liabilities.....	11,347	1,473	11,791	4,007	4,343	942	10,510	6,049
16	Funded Debt.....	1,246	1,369	17,787	4,073	2,112	158	26,460	9,916
17	Liability Reserves.....	26	15	129	12	251	15	31	20
18	Depreciation and Depletion Reserves.....	3,311	629	43,451	2,991	6,757	487	30,328	11,059
19	Capital Stock.....	6,226	2,713	40,653	6,935	9,032	2,881	30,242	16,461
20	Surplus.....	4,265	725	50,173	1,522	12,883	779	25,247	3,233
21	Less <i>Deficit</i> .....	<b>1,110</b>	<b>1,034</b>	<b>2,221</b>	<b>2,747</b>	<b>324</b>	<b>711</b>	<b>3,602</b>	<b>3,766</b>
22	Total.....	29,769	7,866	177,999	20,762	50,127	6,803	130,687	51,180
23	Gross Sales or Revenue.....	26,118	4,630	128,425	10,395	85,967	10,850	99,135	28,769
24	Current Year Profit or <i>Loss</i> .....	2,339	<b>524</b>	16,696	<b>1,078</b>	5,738	<b>550</b>	8,194	<b>1,636</b>
	<b>Selected Revenues and Charges</b>								
25	Bond Interest Received.....	14	2	222	8	70	19	84	30
26	Foreign Dividends Received.....	—	—	5	—	3	—	4	—
27	Canadian Dividends Received.....	55	6	1,209	39	448	14	393	12
28	Bond Interest Paid.....	6	29	264	36	35	1	492	95
29	Capital Cost Allowance.....	786	173	5,147	934	1,105	134	5,464	2,233
30	Depletion Charged.....	—	—	—	—	2	—	—	—
31	Charitable Donations.....	27	1	267	8	69	4	123	19
32	Pension Contributions.....	158	2	2,056	—	287	29	94	21
33	Employees' Benefits.....	90	16	151	23	235	23	289	91
34	Dividends Charged.....	398	3	4,868	38	2,071	56	2,232	249
35	Disposals of Fixed Assets.....	210	40	1,156	41	251	97	2,063	640
36	Capital Expenditures.....	1,413	1,429	7,014	2,874	1,315	208	6,986	3,848

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: SERVICE—(Concluded)													
Laundries, Cleaning and Pressing		Undertaking		Restaurants, Cafés and Taverns		Other Personal Service		Repairs and Miscellaneous Service		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
216	128	83	25	410	280	108	76	552	228	2,881	1,561	4,442	1
1,470	\$ 216	\$ 778	\$ 100	\$ 3,993	\$ 860	\$ 1,352	\$ 288	\$ 3,926	\$ 205	\$ 38,847	\$ 5,679	\$ 44,526	2
769	204	167	60	853	207	621	107	1,084	82	15,694	2,538	18,232	3
489	30	257	190	909	471	594	125	871	177	19,762	3,736	23,498	4
2,026	563	1,349	236	2,336	574	855	439	10,015	1,545	43,854	6,851	50,705	5
1,281	402	491	134	2,962	735	924	450	15,601	2,296	29,672	6,857	36,529	6
1,686	488	713	304	1,704	854	1,159	402	2,402	209	38,440	9,392	47,832	7
27,373	11,205	5,491	1,765	28,583	13,557	3,656	1,475	19,612	4,547	293,549	88,943	382,492	8
1,481	381	—	6	4,190	343	420	296	2,299	95	40,583	2,686	43,269	9
2,343	851	790	159	5,142	2,096	1,747	503	2,511	1,043	37,456	11,204	48,660	10
38,918	14,340	10,036	2,954	50,672	19,697	11,328	4,085	58,321	10,199	557,857	137,886	695,743	11
1,530	662	348	87	2,171	1,192	366	491	6,272	1,688	25,768	10,915	36,683	12
2,497	1,294	757	171	4,969	2,320	760	418	8,063	1,823	41,325	15,368	56,693	13
565	12	156	5	681	74	218	14	1,552	76	11,050	449	11,499	14
2,916	1,272	653	323	5,452	3,718	1,785	863	5,246	1,625	54,043	20,272	74,315	15
3,944	1,763	865	399	4,176	2,499	710	242	3,169	386	60,469	20,805	81,274	16
31	8	345	819	34	—	185	228	130	6	1,162	1,123	2,285	17
13,077	5,209	2,293	543	10,206	3,312	1,756	425	6,838	1,542	118,017	26,197	144,214	18
7,920	4,171	2,339	728	13,926	6,285	3,227	1,339	11,298	3,029	124,863	44,542	169,405	19
6,826	1,061	2,343	75	9,476	1,523	2,580	396	16,203	857	129,996	10,171	140,167	20
388	<i>1,112</i>	<i>63</i>	<i>196</i>	<i>419</i>	<i>1,226</i>	<i>259</i>	<i>331</i>	<i>450</i>	<i>833</i>	<i>8,836</i>	<i>11,956</i>	<i>20,792</i>	21
38,918	14,340	10,036	2,954	50,672	19,697	11,328	4,085	58,321	10,199	557,857	137,886	695,743	22
43,868	11,680	8,588	1,439	84,419	26,986	12,604	3,890	142,644	15,460	631,768	114,099	745,867	23
2,015	<i>496</i>	719	<i>72</i>	3,266	<i>967</i>	956	<i>192</i>	6,845	<i>539</i>	46,768	<i>6,054</i>	40,714	24
36	1	6	6	14	3	26	—	31	1	503	70	573	25
—	—	—	—	—	—	—	—	4	—	16	—	16	26
42	—	2	—	343	7	2	—	64	3	2,558	81	2,639	27
80	3	5	—	28	27	6	—	15	—	931	191	1,122	28
1,996	646	510	55	2,546	1,049	432	104	2,102	513	20,088	5,841	25,929	29
—	—	—	—	—	—	16	—	—	—	18	—	18	30
46	5	22	2	55	13	7	3	59	4	675	59	734	31
7	3	10	—	103	5	6	1	68	2	2,789	63	2,852	32
323	101	19	3	230	85	64	15	310	73	1,711	430	2,141	33
199	44	43	1	910	8	88	15	526	4	11,335	418	11,753	34
457	262	198	41	815	1,022	106	16	1,462	415	6,718	2,574	9,292	35
2,334	996	870	192	4,281	2,538	541	131	3,867	1,421	28,621	13,637	42,258	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE H—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: FINANCE							
		Trust Companies		Mortgage and Loan Companies		Insurance Agents		Personal and Business Credit	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	51	5	55	11	498	175	154	20
<b>Assets</b>									
2	Cash.....	\$ 30,524	\$ 110	\$ 14,787	\$ 555	\$ 15,214	\$ 946	\$ 7,385	\$ 95
3	Government Securities.....	166,126	167	52,793	357	3,098	175	2,213	58
4	Other Securities.....	232,138	375	241,884	2,630	7,915	403	4,254	553
5	Receivables.....	18,514	72	2,035	1,159	29,588	3,398	460,376	1,169
6	Inventories.....	2	—	1	—	336	1	134	1
7	Land.....	1,584	29	2,493	967	1,072	52	101	1
8	Buildings and Equipment.....	11,578	12	5,641	426	5,995	884	3,821	113
9	Investment in Subsidiaries.....	2,993	810	19,886	1,067	3,263	64	9,557	13,147
10	Other Assets.....	469	12	1,230	27	8,984	1,491	2,050	121
11	Total.....	463,928	1,587	340,750	7,188	75,465	7,414	489,891	15,258
<b>Liabilities and Capital</b>									
12	Bank Loans.....	10,348	—	3,261	524	2,905	361	151,833	709
13	Payables.....	244,838	122	119,142	537	34,943	3,999	34,212	212
14	Tax Liabilities.....	1,604	—	1,871	2	1,338	32	4,829	1
15	Other Liabilities.....	963	280	1,135	1,129	5,594	697	90,167	301
16	Funded Debt.....	119,287	—	129,649	7,056	1,383	67	144,536	10,444
17	Liability Reserves.....	143	—	3,784	—	200	15	2,697	36
18	Depreciation and Depletion Reserves.....	4,392	5	114	46	2,124	329	1,369	15
19	Capital Stock.....	42,074	2,576	39,517	2,206	12,391	2,114	35,830	1,164
20	Surplus.....	40,384	2	42,373	1,607	15,159	410	24,573	2,622
21	Less <i>Deficit</i> .....	<i>105</i>	<i>1,398</i>	<i>96</i>	<i>5,919</i>	<i>572</i>	<i>610</i>	<i>155</i>	<i>246</i>
22	Total.....	463,928	1,587	340,750	7,188	75,465	7,414	489,891	15,258
23	Gross Sales or Revenue.....	29,298	80	17,950	564	37,952	3,975	55,021	572
24	Current Year Profit or <i>Loss</i> .....	6,959	<i>34</i>	4,992	<i>64</i>	5,964	<i>278</i>	19,619	<i>114</i>
<b>Selected Revenues and Charges</b>									
25	Bond Interest Received.....	3,059	1	1,895	13	91	5	15	5
26	Foreign Dividends Received.....	297	—	3	—	22	—	1	—
27	Canadian Dividends Received.....	1,039	10	962	76	261	10	156	23
28	Bond Interest Paid.....	1,692	—	4,476	209	3	—	711	—
29	Capital Cost Allowance.....	528	1	256	16	763	95	710	5
30	Depletion Charged.....	—	—	2	—	1	—	—	—
31	Charitable Donations.....	166	—	45	1	126	9	86	—
32	Pension Contributions.....	448	—	132	8	277	7	201	2
33	Employees' Benefits.....	176	—	22	4	110	14	78	—
34	Dividends Charged.....	2,868	—	1,831	2	1,235	35	5,321	407
35	Disposals of Fixed Assets.....	119	1	148	—	313	54	454	3
36	Capital Expenditures.....	1,064	2	612	137	1,451	142	1,347	34

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE H—(Concluded)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: FINANCE—(Concluded)											
Investment Trust and Holding Companies		Stock, Bond and Commodity Dealers		Real Estate Finance, Operation and Agencies		Non-Resident Owned Investment Corporations		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
465	302	210	85	1,670	646	184	13	3,287	1,257	4,544	1
50,509	\$ 11,691	\$ 8,770	\$ 861	\$ 18,441	\$ 3,558	\$ 21,247	\$ 911	\$ 166,877	\$ 18,727	\$ 185,604	2
84,444	3,777	4,744	374	8,849	2,889	18,023	9,688	340,290	17,485	357,775	3
362,080	104,377	70,890	21,162	25,759	7,856	179,715	13,025	1,124,635	150,381	1,275,016	4
34,199	7,300	56,380	2,951	11,997	6,196	13,245	45	626,334	22,290	648,624	5
2,517	831	85	21	1,896	786	—	1	4,971	1,641	6,612	6
19,462	9,339	316	86	164,139	27,199	2,368	35	191,535	37,708	229,243	7
47,154	7,407	2,588	278	330,152	98,968	6,697	88	413,626	108,176	521,802	8
627,460	294,477	7,460	750	24,060	5,044	216,907	20,955	911,586	336,314	1,247,900	9
7,214	3,628	3,509	1,185	9,409	6,935	8,880	1	41,745	13,400	55,145	10
1,235,039	442,827	154,742	27,668	594,702	159,431	467,082	44,749	3,821,599	706,122	4,527,721	11
26,714	17,293	45,776	14,111	8,593	3,449	1,277	3	250,707	36,450	287,157	12
18,495	6,922	67,459	3,210	17,396	7,357	2,888	45	539,373	22,404	561,777	13
5,717	341	2,057	1,665	8,513	529	773	—	26,702	2,570	29,272	14
95,998	14,711	6,312	8,207	56,908	19,149	13,411	2,224	270,488	46,698	317,186	15
134,321	43,279	716	980	175,270	88,114	111,393	957	816,555	150,897	967,452	16
1,626	83	62	—	245	56	221	12	8,978	202	9,180	17
13,607	3,719	1,003	131	124,085	17,148	2,990	10	149,684	21,403	171,087	18
409,807	249,901	15,247	4,863	161,095	35,437	109,883	996	825,844	299,257	1,125,101	19
539,513	129,284	16,847	1,170	60,653	9,791	235,878	40,581	975,380	185,467	1,160,847	20
<b>10,759</b>	<b>22,706</b>	<b>737</b>	<b>6,669</b>	<b>18,056</b>	<b>21,599</b>	<b>11,632</b>	<b>79</b>	<b>42,112</b>	<b>59,226</b>	<b>101,338</b>	21
1,235,039	442,827	154,742	27,668	594,702	159,431	467,082	44,749	3,821,599	706,122	4,527,721	22
151,539	29,607	31,012	2,684	87,772	18,856	11,915	225	422,459	56,563	479,022	23
17,656	<b>2,222</b>	7,434	<b>1,025</b>	19,967	<b>2,328</b>	8,426	<b>11</b>	91,017	<b>6,076</b>	84,941	24
3,451	230	321	17	329	38	2,650	3	11,811	312	12,123	25
19,231	452	189	139	81	10	3,351	149	23,175	750	23,925	26
87,777	26,836	845	138	2,099	215	3,695	41	96,834	27,349	124,183	27
1,651	524	6	26	3,915	933	508	10	12,962	1,702	14,664	28
1,621	281	256	23	11,342	4,183	158	3	15,634	4,607	20,241	29
1,969	26	5	1	91	—	221	—	2,289	27	2,316	30
189	67	272	—	219	7	19	41	1,122	125	1,247	31
323	13	420	30	53	9	8	—	1,862	69	1,931	32
106	4	46	10	102	32	1	—	641	64	705	33
67,986	10,519	1,360	19	4,346	65	1,731	10	86,678	11,057	97,735	34
1,674	120	55	6	8,912	4,996	145	1	11,820	5,181	17,001	35
3,973	456	367	41	28,331	17,969	49	71	37,194	18,852	56,046	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE I**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions**  
**1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Agriculture, Fishing and Forestry		Mining		Manufacturing		Construction		Public Utilities	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	524	313	374	655	7,739	2,716	1,445	494	1,350	71
	<b>Assets</b>										
2	Cash.....	\$ 9,610	\$ 2,654	\$ 115,535	\$ 32,961	\$ 624,199	\$ 20,716	\$ 36,451	\$ 2,095	\$ 121,620	\$ 8,82
3	Government Securities.....	5,325	1,793	117,841	22,171	534,521	14,763	16,254	1,340	171,647	3,10
4	Other Securities.....	8,974	3,441	59,927	32,881	197,333	11,000	10,897	790	46,764	2,98
5	Receivables.....	18,464	3,738	79,370	17,188	1,170,153	70,850	128,598	14,040	144,693	14,88
6	Inventories.....	22,327	10,693	114,347	15,840	2,391,158	136,998	93,152	9,689	161,454	8,40
7	Land.....	47,199	10,354	275,869	244,158	458,281	25,199	7,144	861	285,770	29,29
8	Buildings and Equipment.....	51,831	26,572	581,209	130,931	5,088,332	350,124	158,830	24,842	3,483,000	122,77
9	Investment in Subsidiaries.....	16,351	4,303	145,648	44,076	790,716	21,935	15,668	1,366	507,746	12,94
10	Other Assets.....	4,283	1,656	42,289	122,600	236,440	33,321	13,848	3,236	105,480	15,26
11	Total.....	184,364	65,204	1,532,035	662,806	11,491,133	684,906	480,842	58,259	5,028,174	218,48
	<b>Liabilities and Capital</b>										
12	Bank Loans.....	6,965	4,030	9,400	17,201	352,329	74,680	49,889	9,245	50,551	13,20
13	Payables.....	11,197	6,385	81,525	20,709	856,206	68,241	87,166	12,218	190,865	25,91
14	Tax Liabilities.....	5,300	208	46,105	1,529	402,766	3,750	16,395	425	36,622	64
15	Other Liabilities.....	26,562	16,709	14,712	77,634	689,783	79,890	75,554	10,566	138,882	22,95
16	Funded Debt.....	17,692	3,927	24,848	51,327	788,192	45,297	18,982	2,678	1,322,721	49,50
17	Liability Reserves.....	270	195	12,414	236	72,493	659	835	14	27,611	41
18	Depreciation Reserves.....	33,913	12,357	454,050	85,910	2,912,838	158,973	83,526	11,035	1,230,709	48,25
19	Capital Stock.....	45,215	21,551	424,267	463,428	2,199,755	207,755	51,682	10,764	1,454,691	56,76
20	Surplus.....	43,141	6,472	473,666	43,944	3,236,228	103,635	98,343	5,552	589,912	18,96
21	Less <i>Deficit</i> .....	<b>5,891</b>	<b>6,630</b>	<b>8,952</b>	<b>99,112</b>	<b>19,457</b>	<b>57,974</b>	<b>1,530</b>	<b>4,238</b>	<b>14,390</b>	<b>18,13</b>
22	Total.....	184,364	65,204	1,532,035	662,806	11,491,133	684,906	480,842	58,259	5,028,174	218,48
23	Gross Sales or Revenue.....	150,239	39,591	799,119	101,362	12,288,350	624,193	163,845	11,069	1,392,318	107,98
24	Current Year Profit or <i>Loss</i> .....	18,568	<b>2,889</b>	166,358	<b>8,937</b>	1,341,295	<b>33,768</b>	53,905	<b>3,940</b>	159,197	<b>7,04</b>
	<b>Selected Revenues and Charges</b>										
25	Bond Interest Received.....	137	38	2,781	564	11,172	396	432	29	5,432	7
26	Foreign Dividends Received.....	3	6	825	15	11,318	60	19	1	847	
27	Canadian Dividends Received....	675	300	13,147	2,680	57,424	1,616	482	15	25,522	74
28	Bond Interest Paid.....	233	18	590	699	23,867	1,005	262	18	38,141	1,58
29	Capital Cost Allowance.....	6,561	2,075	26,451	6,244	314,964	21,339	20,481	2,928	117,236	9,20
30	Depletion Charged.....	1,586	93	73,877	4,969	11,517	671	133	9	1,190	
31	Charitable Donations.....	51	19	1,236	37	12,175	328	539	32	1,470	
32	Pension Contributions.....	32	14	5,976	156	47,448	942	2,516	28	19,539	4
33	Employees' Benefits.....	1,202	388	6,316	1,765	38,370	2,569	2,993	506	5,700	50
34	Dividends Charged.....	4,078	69	121,932	2,913	478,522	4,050	8,292	182	78,928	1,8
35	Disposals of Fixed Assets.....	1,100	1,011	3,008	1,697	48,449	5,779	6,468	1,070	35,304	6,18
36	Capital Expenditures.....	7,566	2,952	57,564	74,951	435,668	37,689	35,153	4,998	268,424	16,29

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions**  
**1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Wholesale Trade		Retail Trade		Service		Finance		Un-classified		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies				
4,973	1,532	5,466	1,805	2,881	1,561	3,287	1,257	13	10	28,052	11,059	39,111	1
17,364	\$ 7,356	\$ 106,488	\$ 4,490	\$ 38,847	\$ 5,679	\$ 166,877	\$ 18,727	\$ 39	\$ 11	\$ 1,337,030	\$ 103,513	\$ 1,440,543	2
34,771	2,248	56,118	2,800	15,694	2,538	340,290	17,485	—	—	1,292,461	68,242	1,360,703	3
49,588	5,384	36,055	2,126	19,762	3,736	1,124,635	150,381	—	—	1,553,935	212,720	1,766,655	4
86,738	47,941	283,541	18,795	43,854	6,851	626,334	22,290	219	14	2,981,964	216,593	3,198,557	5
87,372	41,925	517,738	43,446	29,672	6,857	4,971	1,641	290	42	3,922,481	275,540	4,198,021	6
54,146	2,911	62,765	3,420	38,440	9,392	191,535	37,708	12	—	1,421,161	363,302	1,784,463	7
57,948	31,258	445,150	39,633	293,549	88,943	413,626	108,176	834	79	10,874,309	923,330	11,797,639	8
37,866	16,519	112,421	4,964	40,583	2,686	911,586	336,314	9	—	2,678,594	445,109	3,123,703	9
52,213	11,153	54,563	8,613	37,456	11,204	41,745	13,400	61	12	588,378	220,456	808,834	10
178,006	166,695	1,674,839	128,287	557,857	137,886	3,821,599	706,122	1,464	158	26,650,313	2,828,805	29,479,118	11
83,795	24,167	114,352	18,156	25,768	10,915	250,707	36,450	528	44	1,044,284	208,091	1,252,375	12
30,421	38,623	237,236	23,250	41,325	15,368	539,373	22,404	151	25	2,375,465	233,139	2,608,604	13
63,753	815	51,515	783	11,050	449	26,702	2,570	33	—	660,241	11,171	671,412	14
44,390	30,392	176,677	22,747	54,043	20,272	270,488	46,698	127	11	1,691,218	327,873	2,019,091	15
62,124	5,699	72,548	5,738	60,469	20,805	816,555	150,897	39	19	3,184,170	335,892	3,520,062	16
4,955	229	31,599	130	1,162	1,123	8,978	202	1	—	160,318	3,203	163,521	17
59,239	9,980	184,472	12,904	118,017	26,197	149,684	21,403	188	5	5,326,636	387,018	5,713,654	18
18,918	48,888	332,228	40,648	124,863	44,542	825,844	299,257	271	73	5,777,734	1,193,668	6,971,402	19
19,286	19,357	478,219	14,609	129,996	10,171	975,380	185,467	126	—	6,544,297	408,169	6,952,466	20
<b>8,875</b>	<b>11,455</b>	<b>4,007</b>	<b>10,678</b>	<b>8,836</b>	<b>11,956</b>	<b>42,112</b>	<b>59,226</b>	—	<b>19</b>	<b>114,050</b>	<b>279,419</b>	<b>393,469</b>	21
178,006	166,695	1,674,839	128,287	557,857	137,886	3,821,599	706,122	1,464	158	26,650,313	2,828,805	29,479,118	22
459,235	366,117	4,144,862	230,887	631,768	114,099	422,459	56,563	1,504	141	24,653,699	1,651,953	26,305,652	23
07,777	<b>9,309</b>	183,914	<b>7,543</b>	46,768	<b>6,054</b>	91,017	<b>6,076</b>	115	<b>29</b>	2,268,914	<b>85,594</b>	2,183,320	24
885	69	1,218	66	503	70	11,811	312	—	—	34,371	1,615	35,986	25
129	6	33	3	16	—	23,175	750	—	—	36,365	847	37,212	26
16,343	279	7,778	210	2,558	81	96,834	27,349	—	—	220,763	33,279	254,042	27
987	54	1,611	36	931	191	12,962	1,702	—	—	79,584	5,308	84,892	28
31,819	2,592	35,544	3,080	20,088	5,841	15,634	4,607	80	4	588,858	57,976	646,834	29
720	14	42	3	18	—	2,289	27	—	—	91,372	5,788	97,160	30
2,636	122	2,924	102	675	59	1,122	125	—	—	22,828	863	23,691	31
6,336	149	13,830	54	2,789	63	1,862	69	—	—	100,328	1,924	102,252	32
3,741	350	5,114	403	1,711	430	641	64	4	—	65,792	7,065	72,857	33
40,989	402	31,521	186	11,335	418	86,678	11,057	—	—	862,275	21,126	883,401	34
11,881	1,930	14,128	1,601	6,718	2,574	11,820	5,181	1	—	138,877	27,031	165,908	35
57,263	4,359	73,752	7,453	28,621	13,637	37,194	18,852	11	72	1,001,216	181,258	1,182,474	36

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE I—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
By Income Classes**

**1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	3,806	2,510	1,899	1,554	1,365	5,023	2,526
	<b>Assets</b>							
2	Cash.....	\$ 13,009	\$ 11,155	\$ 10,356	\$ 9,822	\$ 8,355	\$ 45,235	\$ 30,124
3	Government Securities.....	4,995	5,312	5,528	3,900	3,338	21,081	14,944
4	Other Securities.....	22,772	17,298	24,784	23,856	18,382	59,949	45,813
5	Receivables.....	33,549	30,832	29,836	26,510	23,433	131,028	90,458
6	Inventories.....	40,579	47,928	34,204	27,167	29,582	144,034	98,455
7	Land.....	25,841	12,491	9,527	6,688	9,038	30,987	21,061
8	Buildings and Equipment.....	109,096	68,931	70,960	51,255	54,251	241,316	181,151
9	Investment in Subsidiaries.....	31,315	20,349	10,196	22,865	8,374	80,164	74,642
10	Other Assets.....	21,321	16,994	10,997	10,380	9,531	40,120	25,880
11	<b>Total.....</b>	<b>302,477</b>	<b>231,290</b>	<b>206,388</b>	<b>182,443</b>	<b>164,284</b>	<b>793,914</b>	<b>582,528</b>
	<b>Liabilities and Capital</b>							
12	Bank Loans.....	25,034	17,820	17,083	14,190	15,790	78,016	50,444
13	Payables.....	35,790	44,235	23,962	23,757	20,810	107,059	67,593
14	Tax Liabilities.....	1,110	1,104	1,443	1,267	1,443	8,239	6,708
15	Other Liabilities.....	31,465	28,282	25,222	17,425	21,753	72,388	54,864
16	Funded Debt.....	35,297	15,529	14,134	17,536	12,355	88,229	81,352
17	Liability Reserves.....	313	110	175	120	112	893	435
18	Depreciation Reserves.....	34,275	24,110	26,788	19,669	19,136	95,983	75,821
19	Capital Stock.....	114,582	72,911	63,750	53,975	51,816	196,894	135,801
20	Surplus.....	35,165	38,634	38,587	39,391	31,449	159,244	121,567
21	Less Deficit.....	<i>10,554</i>	<i>11,445</i>	<i>4,756</i>	<i>4,887</i>	<i>10,380</i>	<i>13,031</i>	<i>12,057</i>
22	<b>Total.....</b>	<b>302,477</b>	<b>231,290</b>	<b>206,388</b>	<b>182,443</b>	<b>164,284</b>	<b>793,914</b>	<b>582,528</b>
23	Gross Sales or Revenue.....	280,387	240,890	225,316	199,645	201,877	1,062,705	736,808
24	Current Year Profit.....	1,600	3,630	4,662	5,397	6,115	37,441	30,716
	<b>Selected Revenues and Charges</b>							
25	Bond Interest Received.....	179	158	147	206	113	727	472
26	Foreign Dividends Received.....	12	55	56	290	35	2,420	150
27	Canadian Dividends Received.....	2,851	2,253	2,800	1,240	1,582	6,464	2,787
28	Bond Interest Paid.....	689	180	135	177	147	607	511
29	Capital Cost Allowance.....	7,982	5,713	5,010	4,224	4,379	21,141	15,436
30	Depletion Charged.....	109	51	83	75	71	568	310
31	Charitable Donations.....	109	133	127	120	132	739	543
32	Pension Contributions.....	78	2,075	76	112	148	708	463
33	Employees' Benefits.....	881	678	610	555	667	3,323	2,302
34	Dividends Charged.....	3,685	847	1,409	1,699	1,462	6,835	5,045
35	Disposals of Fixed Assets.....	2,846	2,011	1,816	1,524	2,080	7,457	5,576
36	Capital Expenditures.....	18,001	9,428	7,758	6,839	7,092	30,628	23,769

Bold italic figure denote deficit.

TABLE I—(Concluded)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
By Income Classes  
1950 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
1,460	1,041	2,578	1,709	1,392	550	328	252	59	28,052	1
\$ 25,855	\$ 20,083	\$ 69,722	\$ 90,102	\$ 156,838	\$ 117,684	\$ 132,952	\$ 250,060	\$ 345,678	\$ 1,337,030	2
13,037	12,410	56,431	44,163	117,485	94,560	196,961	248,033	450,283	1,292,461	3
34,674	22,322	152,804	121,904	222,362	213,404	291,470	166,619	115,522	1,553,935	4
70,373	62,172	211,241	219,632	352,346	315,251	235,120	735,157	415,026	2,981,964	5
76,243	70,144	218,402	249,894	424,004	371,299	401,330	730,698	958,518	3,922,481	6
28,513	16,998	58,379	59,428	100,941	71,561	144,422	326,104	499,182	1,421,161	7
120,647	128,847	395,361	417,975	791,783	684,959	786,376	2,289,586	4,481,815	10,874,309	8
25,537	55,996	194,076	81,032	195,608	317,368	224,486	591,101	745,485	2,678,594	9
15,362	16,895	37,177	41,771	49,518	50,320	35,579	100,452	106,081	588,378	10
410,241	405,867	1,393,593	1,325,901	2,410,885	2,236,406	2,448,696	5,437,810	8,117,590	26,650,313	11
35,294	35,415	114,370	94,967	112,979	112,798	101,964	172,993	45,127	1,044,284	12
54,298	39,478	153,148	145,745	294,668	233,455	331,046	362,516	437,905	2,375,465	13
6,485	6,653	25,239	33,900	63,087	61,027	64,640	148,957	228,939	660,241	14
37,025	61,426	97,671	106,468	164,396	229,981	153,156	318,581	271,115	1,691,218	15
42,990	33,880	114,171	73,716	234,796	213,199	258,917	754,069	1,194,000	3,184,170	16
293	537	2,049	2,056	6,361	3,881	8,905	23,849	110,229	160,318	17
53,141	51,631	184,197	207,774	400,892	338,101	424,509	1,147,252	2,223,357	5,326,636	18
85,815	95,443	302,334	264,802	509,220	394,336	446,911	1,234,339	1,754,805	5,777,734	19
100,075	91,107	408,881	404,690	631,539	652,766	663,835	1,275,254	1,852,113	6,544,297	20
<b>5,175</b>	<b>9,703</b>	<b>8,467</b>	<b>8,217</b>	<b>7,053</b>	<b>3,138</b>	<b>5,187</b>	—	—	<b>114,050</b>	21
410,241	405,867	1,393,593	1,325,901	2,410,885	2,236,406	2,448,696	5,437,810	8,117,590	26,650,313	22
592,163	437,921	1,600,909	1,733,050	2,699,830	2,119,095	2,106,472	4,755,663	5,660,968	24,653,699	23
25,265	23,293	90,780	121,141	218,044	191,141	224,255	520,783	764,651	2,268,914	24
524	428	1,565	1,724	3,319	3,835	4,565	5,837	10,572	34,371	25
288	173	1,064	2,858	1,524	7,562	623	9,495	9,760	36,365	26
1,973	5,002	7,624	11,701	14,714	28,413	30,872	39,955	60,532	220,763	27
532	433	1,615	1,499	4,252	5,036	8,505	20,375	34,891	79,584	28
9,552	9,664	30,490	31,206	51,977	46,760	46,850	107,961	190,513	588,858	29
218	359	1,025	1,770	3,979	2,450	5,601	18,480	56,223	91,372	30
420	382	1,345	1,477	2,287	1,986	2,080	5,311	5,637	22,828	31
2,442	453	1,720	1,968	6,492	5,094	8,403	16,549	53,547	100,328	32
1,740	1,420	4,706	5,044	6,986	5,158	6,061	9,985	15,676	65,792	33
3,846	6,749	20,268	25,761	54,160	69,422	87,416	212,511	361,160	862,275	34
3,083	3,540	10,196	9,567	14,858	9,880	9,134	29,326	25,983	138,877	35
19,611	14,531	43,086	44,089	79,024	83,923	71,471	188,615	353,351	1,001,216	36

Bold italic figures denote deficit.





**SECTION III**  
**INDIVIDUAL INCOME TAX STATISTICS**



## INDIVIDUAL INCOME TAX STATISTICS

This section is devoted to an analysis of individual income tax returns filed for the year 1950. Detailed statistics in respect of the 1950 taxation year are presented in Tables "A" to "J". The statistics have been compiled from a 10% sample of all T.1 returns filed for 1950, up to October 1, 1951, irrespective of size of income. In order to bring the tables to finality, all returns filed after October 1, 1951, have been excluded from the tabulation, resulting in the omission of approximately 100,000 returns. The statistical coverage,

therefore, falls short of being complete by a margin of approximately 2.5%.

Overall annual statistics from 1941 to 1950 are presented in the table below together with figures of net national income as published by the Dominion Bureau of Statistics and a brief synopsis of the tax structure prevailing in each year.

Tax Year	Net National Income	TAXABLE RETURNS			VERY BRIEF SYNOPSIS OF TAX STRUCTURE												Index to Foot- notes
		Number of Tax- payers	Total Income	Total Tax	Personal Exemptions			Rate of Tax on Selected Incomes After Deducting Personal Exemptions									
					Single	Married	Depen- dents	\$100	\$250	\$500	\$1,000	\$2,500	\$5,000	\$10,000	\$50,000		
	(Millions)	(Millions)	(Millions)														
1941	\$ 6,563	871,484	\$ 1,980	\$ 223	\$ 750	\$ 1500	\$ 400 i	15.0	15.0	15.0	15.0	19.0	24.6	32.3	49.2	1,2	
1942	8,337	1,781,244	3,523	336	660	1200	108 t	50.0	39.4	29.9	25.9	24.4	25.3	27.5	34.8	2,3,4,5	
1943	9,043	2,163,354	4,299	801	660	1200	108 t	66.7	66.7	59.8	51.9	48.8	50.6	55.1	69.5	2,4,5	
1944	9,826	2,254,319	4,591	781	660	1200	108 t	50.0	50.0	44.8	40.9	41.4	44.4	50.1	68.5	2,4,5	
1945	9,840	2,254,246	4,548	642	660	1200	108 t	32.0	32.0	28.7	28.7	32.7	36.7	43.3	64.8	2,4,5,6,7	
1946	9,821	2,353,122	4,810	611	660	1200	108 t	28.0	28.0	25.1	25.1	28.6	32.1	37.9	56.7	2,4,5,6,7	
1947	10,985	2,366,456	5,581	622	750	1500	{ 300 i 100 fi	16.0	16.8	18.7	20.6	22.6	24.5	29.3	49.0	2	
1948	12,560	2,689,930	6,761	648	750	1500	{ 300 i 100 fi	10.0	11.6	14.0	17.0	18.8	20.0	25.2	46.2	2,8	
1949	13,194	2,231,970	6,431	501	1000	2000	{ 400 i 150 fi	15.0	15.0	15.0	15.0	16.6	18.4	22.6	43.3	2,8	
1950	14,555	2,374,240	7,033	575	1000	2000	{ 400 i 150 fi	15.0	15.0	15.0	15.0	16.6	18.4	22.6	43.3	2,8	

### Footnotes:—

1. Tax revenues and tax rates are both exclusive of national defence tax.
2. Tax rates are exclusive of 4% surtax on investment income.
3. Tax rates cut in half to facilitate conversion to pay-as-you-earn system of collection.
4. Normal tax and savings portion vary according to marital status; rates are based on married status with no dependents.
5. Includes savings portion at half rates in 1942; full rates 1943; half rates 1944; eliminated 1945 and 1946.
6. Tax rates reflect 4% reduction in 1945 and 16% in 1946.
7. Tax revenues and tax rates are both exclusive of family allowance recoveries.
8. An additional exemption of \$500 is allowed for persons 65 years of age and over.

i Deductible from income.

t Maximum deductible from tax.

fi Deductible from income for a child qualified for family allowance benefits.

## BASIC INFORMATION AND DEFINITIONS

Twenty-three statistical items have been tabulated in Tables "B", "C" and "D" and two additional ones (gross income and capital cost allowance) are tabulated in Table "I". In the remaining tables the information is presented in less detail. The source of all statistical items is given below with explanations in cases where the figures may be affected by factors peculiar to reporting on the prescribed forms.

All forms referred to are for the 1950 taxation year. Two types of individual tax return forms were in use. The T.1 Short Form was used by individuals whose earned income of any amount was solely from salary, wages or pension and whose investment income, if any, was not over \$2,400. The T.1 General was the form prescribed for use by all other individuals including the following: those whose earned income was not derived solely from salary, wages or pension, individuals in business as proprietors or partners, farmers, fishermen, those receiving professional fees or commissions, individuals with investment income in excess of \$2,400 and those claiming foreign tax credits.

**Number of Returns**—(Item 1). This refers to the combined number of T.1 General and T.1 Short Form returns filed in District Offices for the taxation or calendar year 1950. Final date for filing without penalty was April 30, 1951. Returns filed up to October 1, 1951, are included in the tables; those filed later are omitted. No cognizance is taken of second returns filed in amendment of an original. Segregation into the category of "Taxable" or "Non-Taxable" is based on whether the taxpayer does or does not report sufficient income to be taxable.

**Wages and Salaries**—(Item 2). The amount reported under this heading is the declared wage or salary income plus income in kind, if any. Taxable pension income is also included. The required information is shown under "Salaries, Wages, Pension, Bonus, Subsistence Allowance" on page 3 of the T.1 Short Form and on page 2 of the T.1 General under "Summary of Income". The figure shown is the income before any pension plan contributions have been deducted.

**Business Income**—(Item 3). The source of information is Parts 1 and 2 of page 4 of the T.1 General. If the taxpayer deducted an amount for prior year losses such amount has been added back and the figures therefore represent the income for only the current year. The amount shown is thus, in a few cases, larger than the amount that the taxpayer reported as income.

**Professional Income**—(Item 4). This has been extracted from Part 1, page 4, of the T.1 General. Gross professional income is broadly defined as income or fees received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table "C".

**Commission Income**—(Item 5). The information for this item has been taken from Part 1 of page 4 of the T.1 General. Commission income is shown on a net basis except in Table "I" where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge clerical expenses or any expenses other than their own travelling, are classified as business proprietors and the resulting net income is classed as "Business Income".

**Farm Income**—(Item 6). The net farm income is found in Part 2 of page 4 of the T.1 General. Gross farm income is shown in Table "I". If the taxpayer has deducted an amount for a prior year loss the amount deducted has been added back, so the figure is for only the current year.

**Earned Income**—(Item 7), and **Investment Income**—(Item 15). Earned income as defined in the Income Tax Act is reflected as accurately as possible in Item 7. The remaining sources of income are grouped under the heading "Investment Income"—Item 15. Investment income includes any income not defined as earned income. Under the Income Tax Act a 4% surtax is levied on investment income in excess of \$2,400.

**Dividends**—(Item 8). The dividends have been compiled from the amounts declared as dividends under the heading of "Investment Income" on page 3 of both the T.1 Short and the T.1 General, after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not included.

**Bond and Bank Interest**—(Item 9). Interest entered under Investment Income on page 3 of the T.1 Short was assumed to be bond and bank interest unless otherwise specified; amounts shown under Investment Income on page 3 of the T.1 General which were specified as bond interest or interest on bank deposits are included. Interest on mortgages, notes and other securities are treated as mortgage interest.

**Net Rental Income**—(Item 10). Net rental income is declared under Investment Income on page 3 of both the T.1 General and the T.1 Short.

**Mortgage Interest**—(Item 11). Mortgage interest is reported on page 3 of the T.1 General as Investment Income under the sub-heading "Other Interest". Amounts specified as mortgage interest under Investment Income on page 3 of the T.1 Short are included.

**Annuity Income**—(Item 12). Only the taxable annuity income as computed under Investment Income on page 3 of the T.1 General is tabulated. Some annuity contracts are wholly tax exempt and others are taxable on the interest element only. Amounts identified as annuity income under Investment Income on page 3 of the T.1 Short are included.

**Estate Income**—(Item 13). Income from estates or trust funds, whether paid or accrued, is reported as



Investment Income on page 3 of both the T.1 Short and the T.1 General.

**Miscellaneous Income**—(Item 14). This includes all amounts under the sub-headings of "All Other Investment Income" and "Alimony" shown under Investment Income on page 3 of the T.1 General. It embraces all types of taxable investment income not otherwise specified, including income from patent royalties or copyrights.

**Personal Exemptions**—(Item 17). This information is taken from the amounts shown under the appropriate headings on page 3 of the T.1 Short and page 2 of the T.1 General. It includes the marital exemption, exemption for dependents and exemption claimed on account of age.

**Pension Fund Deductions**—(Item 18). The amount deducted from wages and salaries in respect of contributions to an approved superannuation or pension fund is shown under this heading. The totals are made up of the amounts specified as such deductions under the heading "Salaries, Wages, Pension" on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Charitable Donations and Medical Expenses**—(Item 19). This item represents the combined amount of the deductions claimed for donations to charities and for medical expenses. Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with

receipts. The Act permits a deduction from income in respect of "unusual" medical expenses which are defined as expenses in excess of 4% of income. Thus, only the amount of expenses which exceeds 4% of income is tabulated. The maximum allowable deduction for medical expenses is \$750 for single persons and \$1,000 for married persons, plus \$250 for each dependent up to a total of \$1,000 for such dependents. The amounts for these deductions are taken from under the appropriate headings under "Deductions" on page 2 of the T.1 General and under the heading "Deduct" on page 3 of the T.1 Short.

**Other Deductions**—(Item 20). This item includes alimony and separation allowance paid out and other deductions including "away-from-home" expenses of those employed in transportation industries. These deductions are specified on page 3 of the T.1 Short and on page 2 of the T.1 General.

**Net Taxable Income Declared**—(Item 22). This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income.

**Total Tax Declared on Taxable Income**—(Item 23). This figure is the tax payable which includes the surtax on investment income in excess of \$2,400. Deductions have been made for the 10% of net dividends from taxable Canadian corporations and credits for foreign taxes paid.

## NOTES ON THE SEPARATE TABLES

**Table A**—A General Statement by Provinces—The most significant of the income and income tax statistics are combined into a short statement in Table "A". The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table "I" are the only tables in which the taxable and non-taxable data are merged. The allocation of returns by provinces in this table and all other provincial tables in this Section is on the basis of the taxpayer's address without regard to the District Office in which the return was filed.

**Table B**—All Canada by Income Classes—In this table all returns are classified according to the size of the total income declared. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$1,000 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity and returns filed by non-residents of Canada in respect of income from Canada are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, where an individual was resident in Canada for only a portion of the taxation year he is taxed upon the income earned during his period of residence in Canada with deductions pro-rated according to the same period.

**Table C**—All Canada by Occupational Classes—The classification of individual taxpayers by occupation is believed to be as extensive as possible. The classification is based more on the earning status of the taxpayer than on a strict occupational basis. The method of earning the income is given preference over the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an "employee" while only those engaged in practice for profit are listed in their professional capacity. The large employee class itself has been subdivided according to whether the taxpayer is employed by a business, institution, government body or by another private individual. Business owners are subdivided into sole proprietors, partners and own-account workers.

**Table D**—All Canada by Locality and Income—In Table "D" all taxpayers are classified according to the address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a few cities in each province were covered. This has resulted in the inclusion of some comparatively small centres in the Prairies and the Maritimes while larger cities in Central Canada were omitted. Where taxpayers reside outside the specifically covered localities, and where a locality has less than 3,000 taxpayers, they have been shown under "All Other Areas" within the province concerned. An income breakdown is shown of those localities which have 3,000 or more taxpayers, and appears immediately underneath the locality.

**Table E**—All Taxpayers by County and Locality—In this table the number of taxpayers and amounts of income and tax are shown for each county or census

division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown in italics immediately beneath the figure for the county or census division. Thus, the number of taxpayers resident in a particular rural area may be ascertained by deducting the number of taxpayers in the locality from the total number of taxpayers in the county.

**Table F**—All Taxpayers by Income, Marital Status, Dependents and Sex—This table provides a distribution by income of all taxpayers according to marital status for tax purposes, number of dependents and sex. All dependents are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependents. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

**Table G**—Provinces by Income Classes—In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories are included in the Alberta figures; non-residents and taxpayers resident in Yukon Territory are grouped together.

**Table H**—Provinces by Occupational Classes—The taxpayers for each province are distributed by occupational classes in this table. The occupational classification is as described under Table "C".

**Table I**—Analysis of Gross Income—Canada and Provinces—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns. In some instances the gross income was not obtainable by the statistical clerks, but in each such case the net was extracted and identified as a "net" for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance deducted from gross incomes before arriving at net incomes has been estimated and shown for each province. Both taxable and non-taxable returns are included.

**Table J**—Occupational Classes by Income—This table shows the distribution of taxpayers within each occupational class by \$500 levels of income up to \$5,000; by \$1,000 levels from \$5,000 to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000, and for persons receiving over \$15,000.



## THE 1950 TAX STRUCTURE

The tax structure for the 1950 taxation year was the same, both as to rates and to exemptions and allowances, as that in effect for the previous year.

Exemption from income in respect of marital status and dependents is outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000, at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowance —\$150.

Children not eligible for family allowance—\$400.

Other dependents—from \$150 to \$400, depending upon the family allowance status of the dependent.

### Rates of Tax—1950

Taxable Income	Tax
\$ 1,000 or less	15%
1,000 \$	150 plus 17% on next \$1,000
2,000	320 plus 19% on next 2,000
4,000	700 plus 22% on next 2,000
6,000	1,140 plus 26% on next 2,000
8,000	1,660 plus 30% on next 2,000
10,000	2,260 plus 35% on next 2,000
12,000	2,960 plus 40% on next 3,000
15,000	4,160 plus 45% on next 10,000
25,000	8,660 plus 50% on next 15,000
40,000	16,160 plus 55% on next 20,000
60,000	27,160 plus 60% on next 30,000
90,000	45,160 plus 65% on next 35,000
125,000	67,910 plus 70% on next 100,000
225,000	137,910 plus 75% on next 175,000
400,000	269,160 plus 80% on remainder.

**TABLE A**  
**1950 TAXATION YEAR—CANADA AND PROVINCES**

**General Statement of All Returns Tabulated**

(All money figures in thousands of dollars)

Province	Number of Returns	Wages and Salaries	Other Earned Income	Investment Income	Total Income	Total Exemptions and Deductions Claimed	Taxable Income	Total Tax
TAXABLE RETURNS								
Newfoundland.....	18,590	\$ 49,022	\$ 6,396	\$ 2,344	\$ 57,762	\$ 34,047	\$ 23,715	\$ 4,449
Prince Edward Island.....	5,180	10,301	2,603	1,089	13,993	8,919	5,074	855
Nova Scotia.....	68,990	160,654	22,152	11,312	194,118	121,788	72,330	12,965
New Brunswick.....	46,330	105,305	17,026	7,353	129,684	81,932	47,752	8,738
Quebec.....	504,570	1,214,207	206,816	105,810	1,526,833	902,340	624,493	127,107
Ontario.....	1,092,520	2,645,582	432,683	167,774	3,246,039	1,840,563	1,405,476	267,313
Manitoba.....	128,950	294,707	50,611	17,102	362,420	218,438	143,982	31,695
Saskatchewan.....	85,540	158,087	79,149	9,966	247,202	146,355	100,847	18,524
Alberta.....	150,550	322,240	112,339	16,210	450,789	256,661	194,128	36,853
British Columbia.....	260,660	616,948	106,214	45,873	769,035	439,832	329,203	62,632
Yukon.....	2,540	7,202	509	74	7,785	4,124	3,661	599
Non-Residents.....	9,820	19,720	4,407	3,016	27,143	10,933	16,210	3,206
Canada.....	2,374,240	5,603,975	1,040,905	387,923	7,032,803	4,065,932	2,966,871	574,936
NON-TAXABLE RETURNS								
Newfoundland.....	17,570	\$ 26,431	\$ 1,251	\$ 284	\$ 27,966	Not Applicable		
Prince Edward Island.....	8,120	6,239	3,339	387	9,965			
Nova Scotia.....	69,710	79,275	11,219	2,747	93,241			
New Brunswick.....	56,320	63,856	8,906	1,961	74,723			
Quebec.....	386,030	523,566	59,664	17,471	600,701			
Ontario.....	504,950	538,006	105,854	33,207	677,067			
Manitoba.....	99,950	90,677	28,493	7,076	126,246			
Saskatchewan.....	95,260	57,015	43,627	4,749	105,391			
Alberta.....	109,130	82,702	42,593	5,314	130,609			
British Columbia.....	139,840	146,690	29,632	10,767	187,089			
Yukon.....	680	747	9	26	764			
Non-Residents.....	4,360	2,744	95	291	3,130			
Canada.....	1,491,920	1,617,948	334,664	84,280	2,036,892			
ALL RETURNS								
Newfoundland.....	36,160	\$ 75,453	\$ 7,647	\$ 2,628	\$ 85,728	Not Applicable		
Prince Edward Island.....	13,300	16,540	5,942	1,476	23,958			
Nova Scotia.....	138,700	239,929	33,371	14,059	287,359			
New Brunswick.....	102,650	169,161	25,932	9,314	204,407			
Quebec.....	890,600	1,737,773	266,480	123,281	2,127,534			
Ontario.....	1,597,470	3,183,588	538,537	200,981	3,923,106			
Manitoba.....	228,900	385,384	79,104	24,178	488,666			
Saskatchewan.....	180,800	215,102	122,776	14,715	352,593			
Alberta.....	259,680	404,942	154,932	21,524	581,398			
British Columbia.....	400,500	763,638	135,846	56,640	956,124			
Yukon.....	3,220	7,949	500	100	8,549			
Non-Residents.....	14,180	22,464	4,502	3,307	30,273			
Canada.....	3,866,160	7,221,923	1,375,569	472,203	9,069,695			

Bold italic figures denote net loss.



**TABLE B**  
**1950 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

		Net Loss	Under \$1,000					
			Under \$100	\$100 to \$200	\$200 to \$300	\$300 to \$400	\$400 to \$500	\$500 to \$600
1	Number of Declared <b>Taxable</b> Returns.....							
	<b>Sources of Income</b>							
2	Wages and Salaries.....							
3	Business Income.....							
4	Professional Income.....							
5	Commission Income.....							
6	Farm Income.....							
7	Total-Earned Income Declared.....							
8	Dividends.....							
9	Bond and Bank Interest.....							
10	Net Rental Income.....							
11	Mortgage Interest.....							
12	Annuity Income.....							
13	Estate Income.....							
14	Miscellaneous Income.....							
15	Total-Investment Income Declared.....							
16	<b>Total Income Declared</b> .....							
	<b>Exemptions and Deductions Claimed</b> .....							
17	Personal Exemptions.....							
18	Pension Fund Deductions.....							
19	Charitable Donations & Medical Expenses..							
20	Other Deductions.....							
21	<b>Total Exemptions and Deductions Claimed</b> ...							
22	<b>Net Taxable Income Declared</b> .....							
23	<b>Total Tax Declared on Taxable Income</b> .....							
<b>Taxable Status Not Carried Below \$1,000 Level</b>								
1	Number of Declared <b>Non-Taxable</b> Returns....	25,350	19,210	32,850	43,440	50,650	57,720	62,610
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 980	\$ 858	\$ 4,022	\$ 8,690	\$ 14,123	\$ 21,671	\$ 34,302
3	Business Income.....	<b>10,669</b>	<b>267</b>	110	332	740	1,016	1,564
4	Professional Income.....	<b>192</b>	<b>6</b>	18	50	77	80	66
5	Commission Income.....	<b>83</b>	<b>15</b>	13	29	74	102	128
6	Farm Income.....	<b>16,867</b>	<b>194</b>	482	817	1,465	2,104	3,281
7	Total-Earned Income Declared.....	<b>26,665</b>	406	4,645	9,918	16,479	24,973	39,341
8	Dividends.....	224	151	249	475	183	528	1,046
9	Bond and Bank Interest.....	383	83	317	600	301	652	679
10	Net Rental Income.....	<b>229</b>	38	109	247	334	512	577
11	Mortgage Interest.....	260	18	16	49	67	118	144
12	Annuity Income.....	24	2	13	32	25	20	39
13	Estate Income.....	104	10	16	23	81	115	152
14	Miscellaneous Income.....	105	26	5	14	33	24	52
15	Total-Investment Income Declared.....	871	328	725	1,440	1,024	1,969	2,689
16	<b>Total Income Declared</b> .....	<b>25,794</b>	<b>734</b>	<b>5,370</b>	<b>11,358</b>	<b>17,503</b>	<b>26,942</b>	<b>42,030</b>
17	<b>Total Exemptions and Deductions Claimed</b> ....	49,479	25,729	40,327	52,647	62,692	72,827	79,523

Bold italic figures denote net loss.

**TABLE B—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

Under \$1,000—(Concluded)					\$1,000 to \$2,000							
\$600 to \$700	\$700 to \$800	\$800 to \$900	\$900 to \$1,000	Total Under \$1,000	\$1,000 to \$1,100	\$1,100 to \$1,200	\$1,200 to \$1,300	\$1,300 to \$1,400	\$1,400 to \$1,500	\$1,500 to \$1,600	\$1,600 to \$1,700	
				7,700	57,340	77,220	79,890	82,750	78,530	81,030	74,150	1
				\$ 2,706	\$ 56,430	\$ 83,922	\$ 94,207	\$ 106,073	\$ 108,260	\$ 119,035	\$ 115,612	2
				458	1,701	1,775	2,285	1,592	1,941	2,427	2,098	3
				221	174	375	345	442	503	498	415	4
				3	370	281	398	368	344	149	332	5
				<b>295</b>	779	976	881	910	779	942	920	6
				3,093	59,454	87,329	98,116	109,385	111,827	123,051	119,377	7
				140	303	277	479	485	533	789	867	8
				243	241	292	406	385	452	678	680	9
				563	365	360	327	547	442	599	428	10
				42	74	100	94	112	170	93	206	11
				—	22	24	75	62	64	34	108	12
				61	185	200	279	220	124	219	279	13
				21	45	40	93	79	76	63	75	14
<b>Taxable Status Not Carried Below \$1,000 Level</b>				1,070	1,235	1,293	1,753	1,890	1,861	2,475	2,643	15
				4,163	60,689	88,622	99,869	111,275	113,688	125,526	122,020	16
				1,839	57,147	80,818	79,943	83,834	79,311	83,171	77,149	17
				15	54	124	398	590	587	745	828	18
				20	207	394	1,756	1,968	2,014	2,255	2,184	19
				5	1	3	21	28	40	72	96	20
				1,879	57,409	81,339	82,118	86,420	81,952	86,243	80,257	21
				2,284	3,280	7,283	17,751	24,855	31,736	39,283	41,763	22
				354	503	1,538	2,607	3,826	4,678	5,849	6,476	23
68,930	77,130	87,270	103,610	628,770	52,820	40,370	42,450	44,830	46,410	50,220	52,870	1
<b>\$35,271</b>	<b>\$49,544</b>	<b>\$70,913</b>	<b>\$82,147</b>	<b>\$ 322,521</b>	<b>\$ 44,586</b>	<b>\$ 36,813</b>	<b>\$ 36,812</b>	<b>\$ 47,822</b>	<b>\$ 47,463</b>	<b>\$ 55,732</b>	<b>\$ 64,365</b>	2
2,095	2,888	4,295	5,864	7,968	4,515	4,535	4,695	6,333	6,610	8,168	9,077	3
152	201	175	663	1,284	134	87	127	299	233	250	275	4
257	278	362	550	1,891	478	369	555	373	592	759	780	5
4,156	5,393	6,492	7,817	14,946	6,437	6,406	8,007	8,464	8,033	9,262	9,394	6
41,931	58,304	82,237	97,041	348,610	56,150	48,210	50,196	63,291	62,931	74,171	83,891	7
432	1,071	2,249	886	7,494	1,481	718	837	1,467	854	1,398	1,939	8
864	957	1,311	1,122	7,269	1,118	854	817	1,078	914	734	725	9
963	1,102	1,129	1,564	6,346	1,242	1,285	920	1,323	1,420	1,372	1,195	10
147	253	280	371	1,723	258	231	275	406	423	269	230	11
111	97	127	119	609	134	103	125	133	122	78	66	12
178	225	293	372	1,569	243	237	222	291	282	210	166	13
105	122	128	152	766	132	127	169	140	193	166	219	14
2,800	3,827	5,517	4,586	25,776	4,608	3,555	3,365	4,838	4,208	4,227	4,540	15
44,731	62,131	87,754	101,627	374,386	60,758	51,765	53,561	68,129	67,139	78,398	88,431	16
88,096	100,490	114,557	133,188	819,555	89,773	80,733	87,843	93,347	98,457	109,701	116,643	17

Bold italic figures denote net loss.



**TABLE B—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

		\$1,000 to \$2,000 (Concluded)				\$2,000 to \$3,000		
		\$1,700 to \$1,800	\$1,800 to \$1,900	\$1,900 to \$2,000	Total \$1,000 to \$2,000	\$2,000 to \$2,100	\$2,100 to \$2,200	\$2,200 to \$2,300
1	Number of Declared <b>Taxable</b> Returns.....	73,690	71,130	63,630	739,360	78,720	80,540	85,560
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 122,197	\$ 124,096	\$ 117,263	\$1,047,095	\$ 150,283	\$ 158,962	\$ 176,917
3	Business Income.....	2,080	2,406	2,107	20,412	4,514	6,416	7,596
4	Professional Income.....	470	407	296	3,925	361	580	509
5	Commission Income.....	358	406	597	3,603	850	947	965
6	Farm Income.....	733	902	972	8,794	1,769	2,286	2,532
7	Total-Earned Income Declared.....	125,838	128,217	121,235	1,083,829	157,777	169,191	188,519
8	Dividends.....	976	945	937	6,591	1,107	1,103	1,049
9	Bond and Bank Interest.....	616	635	670	5,055	971	991	792
10	Net Rental Income.....	633	575	523	4,799	627	753	846
11	Mortgage Interest.....	154	142	140	1,285	176	271	212
12	Annuity Income.....	88	108	64	649	51	109	54
13	Estate Income.....	329	468	379	2,682	475	377	543
14	Miscellaneous Income.....	44	193	47	755	132	137	227
15	Total-Investment Income Declared.....	2,840	3,066	2,760	21,816	3,539	3,741	3,723
16	Total Income Declared.....	128,678	131,283	123,995	1,105,645	161,316	172,932	192,242
	<b>Exemptions and Deductions Claimed</b> .....							
17	Personal Exemptions.....	76,976	75,447	68,316	762,112	98,867	112,270	129,233
18	Pension Fund Deductions.....	997	1,023	1,040	6,386	1,315	1,510	1,935
19	Charitable Donations & Medical Expenses..	2,317	2,301	1,978	17,374	2,337	2,282	2,901
20	Other Deductions.....	90	180	141	672	147	210	215
21	Total Exemptions and Deductions Claimed...	80,380	78,951	71,475	786,544	102,666	116,272	134,284
22	Net Taxable Income Declared .....	48,298	52,332	52,520	319,101	58,650	56,660	57,958
23	Total Tax Declared on Taxable Income.....	7,157	7,743	7,788	48,165	8,654	8,499	8,764
1	Number of Declared <b>Non-Taxable</b> Returns....	56,790	67,970	72,290	527,020	67,150	61,800	53,820
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 74,360	\$ 105,766	\$ 118,690	\$ 632,409	\$ 118,727	\$ 115,919	\$ 99,095
3	Business Income.....	10,912	13,633	16,028	84,506	13,833	12,252	11,863
4	Professional Income.....	390	346	552	2,693	345	394	359
5	Commission Income.....	978	1,090	1,641	7,615	1,296	1,663	1,450
6	Farm Income.....	9,496	9,993	10,293	85,785	8,111	7,836	6,358
7	Total-Earned Income Declared.....	96,136	130,828	147,204	813,008	142,312	138,064	119,125
8	Dividends.....	1,271	1,248	346	11,559	298	350	325
9	Bond and Bank Interest.....	590	871	829	8,530	594	512	511
10	Net Rental Income.....	1,300	1,463	1,644	13,164	1,356	1,040	1,034
11	Mortgage Interest.....	293	318	333	3,036	227	188	122
12	Annuity Income.....	65	89	49	964	24	61	47
13	Estate Income.....	200	218	112	2,181	54	72	94
14	Miscellaneous Income .....	208	198	159	1,711	168	121	95
15	Total-Investment Income Declared.....	3,927	4,405	3,472	41,145	2,721	2,344	2,228
16	Total Income Declared.....	100,063	135,233	150,676	854,153	145,033	140,408	121,353
17	Total Exemptions and Deductions Claimed....	126,099	151,902	162,046	1,116,544	156,476	148,525	133,913

**TABLE B—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

\$2,000 to \$3,000—(Concluded)								\$3,000 to \$4,000			
\$2,300 to \$2,400	\$2,400 to \$2,500	\$2,500 to \$2,600	\$2,600 to \$2,700	\$2,700 to \$2,800	\$2,800 to \$2,900	\$2,900 to \$3,000	Total \$2,000 to \$3,000	\$3,000 to \$3,500	\$3,500 to \$4,000	Total \$3,000 to \$4,000	
89,880	97,260	99,230	101,180	94,060	85,280	78,190	889,900	288,490	145,710	434,200	1
\$ 191,859	\$ 218,636	\$ 230,547	\$ 245,130	\$ 235,759	\$ 220,943	\$ 209,110	\$2,038,146	\$ 825,279	\$ 458,777	\$1,284,056	2
10,171	10,347	11,560	11,856	10,617	11,458	11,326	95,861	51,378	41,383	92,761	3
711	751	890	796	933	675	857	7,063	5,575	5,537	11,112	4
1,550	1,458	1,941	2,050	2,590	2,002	1,585	15,938	11,245	9,902	21,147	5
3,206	2,820	3,719	3,218	3,586	3,533	3,410	30,079	14,543	11,313	25,856	6
207,497	234,012	248,657	263,050	253,485	238,611	226,288	2,187,087	908,020	526,912	1,434,932	7
948	962	1,230	1,095	1,434	1,175	870	10,973	5,699	4,633	10,332	8
858	918	1,034	1,103	944	923	966	9,500	4,249	3,312	7,561	9
919	956	946	1,199	1,074	1,131	1,078	9,529	5,603	4,020	9,623	10
250	282	274	326	374	267	325	2,757	1,533	888	2,421	11
42	50	99	88	76	76	82	727	273	302	575	12
446	453	601	539	644	457	438	4,973	2,113	2,289	4,402	13
256	274	215	147	193	72	148	1,801	612	650	1,262	14
3,719	3,895	4,399	4,497	4,739	4,101	3,907	40,260	20,082	16,094	36,176	15
211,216	237,907	253,056	267,547	258,224	242,712	230,195	2,227,347	928,102	543,006	1,471,108	16
147,528	166,647	179,368	190,182	179,500	166,301	155,044	1,524,940	589,045	305,867	894,912	17
2,025	2,726	3,109	3,329	3,452	3,372	3,240	26,013	12,740	9,241	21,981	18
2,994	3,636	4,018	5,419	4,495	4,569	4,132	36,783	18,275	10,991	29,266	19
262	358	364	350	399	471	535	3,311	3,244	3,287	6,531	20
152,809	173,367	186,859	199,280	187,846	174,713	162,951	1,591,047	623,304	329,386	952,690	21
58,407	64,540	66,197	68,267	70,378	67,999	67,244	636,300	304,798	213,620	518,418	22
8,884	9,820	10,055	10,537	10,700	10,336	10,255	96,504	47,650	33,326	80,976	23
41,930	34,140	22,790	16,680	11,130	7,610	6,000	323,050			13,080	1
\$ 85,500	\$ 68,656	\$ 47,881	\$ 36,341	\$ 25,399	\$ 18,237	\$ 14,557	\$ 630,312			\$ 32,706	2
9,107	7,581	4,849	3,874	2,540	1,763	1,567	69,229			4,452	3
279	199	65	182	128	122	29	2,102			252	4
1,556	1,131	875	795	473	201	327	9,770			1,012	5
4,962	4,057	2,748	2,069	1,229	963	653	38,986			2,173	6
101,404	81,624	56,421	43,261	29,769	21,286	17,133	750,399			40,595	7
1,128	932	159	49	91	39	90	3,461			255	8
460	253	200	312	165	50	99	3,156			186	9
881	755	628	336	383	162	219	6,794			557	10
106	160	124	59	11	32	53	1,082			84	11
60	30	34	16	2	7	9	290			39	12
85	74	70	25	10	—	13	497			246	13
39	93	72	31	20	—	4	643			69	14
2,759	2,297	1,287	828	682	290	487	15,923			1,436	15
104,163	83,921	57,708	44,089	30,451	21,576	17,620	766,322			42,031	16
107,557	89,439	62,173	47,406	32,875	23,100	18,966	820,430			43,828	17



**TABLE B—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

		\$4,000 to \$5,000			\$5,000 to \$10,000			
		\$4,000 to \$4,500	\$4,500 to \$5,000	Total \$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000
1	Number of Declared <b>Taxable</b> Returns.....	82,870	51,510	134,380	54,940	30,500	18,190	12,720
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 280,233	\$ 179,610	\$ 459,843	\$ 192,215	\$ 113,025	\$ 71,242	\$ 49,584
3	Business Income.....	34,643	31,830	66,473	50,020	39,295	29,391	25,103
4	Professional Income.....	4,611	4,736	9,347	11,035	10,419	8,325	9,780
5	Commission Income.....	7,246	6,865	14,111	10,520	7,523	5,898	4,602
6	Farm Income.....	9,367	6,740	16,107	11,169	8,058	5,588	5,502
7	Total-Earned Income Declared.....	336,100	229,781	565,881	274,959	178,320	120,444	94,571
8	Dividends.....	4,452	5,041	9,493	7,903	6,887	6,225	4,559
9	Bond and Bank Interest.....	2,846	2,671	5,517	5,035	3,163	2,459	2,231
10	Net Rental Income.....	3,104	2,720	5,824	4,914	3,174	2,716	2,375
11	Mortgage Interest.....	852	1,006	1,858	1,347	1,070	832	865
12	Annuity Income.....	181	200	381	334	262	83	133
13	Estate Income.....	2,036	1,618	3,654	2,929	2,954	2,745	2,477
14	Miscellaneous Income.....	393	281	674	722	503	431	239
15	Total-Investment Income Declared.....	13,864	13,537	27,401	23,184	18,013	15,491	12,879
16	<b>Total Income Declared</b> .....	349,964	243,318	593,282	298,143	196,333	135,935	107,450
	<b>Exemptions and Deductions Claimed</b> .....							
17	Personal Exemptions.....	177,229	111,392	288,621	118,427	65,618	39,234	27,966
18	Pension Fund Deductions.....	6,421	4,263	10,684	4,275	2,179	1,368	929
19	Charitable Donations & Medical Expenses ..	7,256	5,236	12,492	6,593	4,175	2,973	2,395
20	Other Deductions.....	2,502	1,464	3,966	1,004	477	344	115
21	<b>Total Exemptions and Deductions Claimed</b> ...	193,408	122,355	315,763	130,299	72,449	43,919	31,405
22	<b>Net Taxable Income Declared</b> .....	156,556	120,963	277,519	167,844	123,884	92,016	76,045
23	<b>Total Tax Declared on Taxable Income</b> .....	24,738	19,485	44,223	31,090	21,278	16,361	14,172
1	Number of Declared <b>Non-Taxable</b> Returns....							
	<b>Sources of Income</b>							
2	Wages and Salaries.....							
3	Business Income.....							
4	Professional Income.....							
5	Commission Income.....							
6	Farm Income.....							
7	Total-Earned Income Declared.....							
8	Dividends.....							
9	Bond and Bank Interest.....							
10	Net Rental Income.....							
11	Mortgage Interest.....							
12	Annuity Income.....							
13	Estate Income.....							
14	Miscellaneous Income.....							
15	Total-Investment Income Declared.....							
16	<b>Total Income Declared</b> .....							
17	<b>Total Exemptions and Deductions Claimed</b> ....							

Non-Taxable Status Not Carried Above  
\$4,000 Level

**TABLE B—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
By Income Classes**

(All money figures in thousands of dollars)

\$5,000 to \$10,000 (Con.)		\$10,000 to \$25,000				Over \$25,000			Grand Total	
\$9,000 to \$10,000	Total \$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	Total \$10,000 to \$25,000	\$25,000 to \$50,000	Over \$50,000	Total Over \$25,000		
9,070	125,420	23,390	9,410	4,090	36,890	5,050	1,340	6,390	2,374,240	1
\$ 39,906	\$ 465,972	\$ 123,419	\$ 61,533	\$ 33,395	\$ 218,347	\$ 54,563	\$ 33,247	\$ 87,810	\$ 5,603,975	2
20,094	163,903	64,618	38,967	20,787	124,372	48,343	18,567	66,910	631,150	3
8,114	47,673	27,459	23,506	15,029	65,994	17,008	7,297	24,305	169,640	4
4,582	33,125	11,423	4,158	2,016	17,597	2,689	330	3,019	108,543	5
4,013	34,330	9,772	3,245	1,591	14,608	1,927	166	2,093	131,572	6
76,709	745,003	236,691	131,409	72,818	440,918	124,530	59,607	184,137	6,644,880	7
3,738	29,312	19,449	13,435	8,862	41,746	23,837	28,473	52,310	160,897	8
1,317	14,205	7,023	4,382	2,103	13,508	4,019	3,365	7,384	62,973	9
1,359	14,538	7,680	4,346	2,854	14,880	3,745	2,241	5,986	65,742	10
744	4,858	2,437	1,423	670	4,530	1,726	624	2,350	20,101	11
82	894	284	112	42	438	99	128	227	3,891	12
1,921	13,026	6,841	5,783	3,083	15,707	10,298	8,933	19,231	63,736	13
226	2,121	1,229	806	282	2,317	1,145	487	1,632	10,583	14
9,387	78,954	44,943	30,287	17,896	93,126	44,869	44,251	89,120	387,923	15
86,096	823,957	281,634	161,696	90,714	534,044	169,399	103,858	273,257	7,032,803	16
19,815	271,060	50,638	20,127	8,915	79,680	10,428	2,589	13,017	3,836,181	17
775	9,526	1,886	788	484	3,158	568	253	821	78,584	18
1,819	17,955	6,181	3,739	2,188	12,108	3,781	3,203	6,984	132,982	19
150	2,090	458	269	192	919	321	370	691	18,185	20
22,559	300,631	59,163	24,923	11,779	95,865	15,098	6,415	21,513	4,065,932	21
63,537	523,326	222,471	136,773	78,935	438,179	154,301	97,443	251,744	2,966,871	22
12,308	95,209	48,471	36,586	24,158	109,215	55,317	44,973	100,290	574,936	23
									1,491,920	1
									\$ 1,617,948	2
									166,155	3
									6,331	4
									20,288	5
									141,890	6
Non-Taxable Status Not Carried Above \$4,000 Level									1,952,612	7
									22,769	8
									19,141	9
									26,861	10
									5,925	11
									1,902	12
									4,493	13
									3,189	14
									84,280	15
									2,036,892	16
									2,800,357	17



**TABLE C**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Occupational Classes**

(All money figures in thousands of dollars)

		Primary Producers				Professionals		
		Farmers	Forestry Opera- tors	Fishermen	Total Primary Pro- ducers	Medical Doctors and Surgeons	Dentists	Lawyers
1	Number of Declared Taxable Returns.....	37,860	1,250	3,520	42,630	8,400	3,570	4,550
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 5,590	\$ 619	\$ 1,250	\$ 7,459	\$ 4,265	\$ 951	\$ 2,033
3	Business Income.....	806	6,743	11,993	19,542	365	—	56
4	Professional Income.....	40	1	—	41	72,867	19,812	37,463
5	Commission Income.....	193	3	—	196	83	79	128
6	Farm Income.....	127,167	70	41	127,278	<b>11</b>	—	33
7	Total-Earned Income Declared.....	133,796	7,436	13,284	154,516	77,569	20,842	39,713
8	Dividends.....	1,331	11	9	1,351	2,622	489	1,806
9	Bond and Bank Interest.....	2,579	51	60	2,690	1,379	305	532
10	Net Rental Income.....	938	17	44	999	335	209	468
11	Mortgage Interest.....	766	11	2	779	539	170	775
12	Annuity Income.....	47	—	—	47	44	15	12
13	Estate Income.....	291	—	38	329	328	53	219
14	Miscellaneous Income.....	239	—	25	264	184	57	340
15	Total-Investment Income Declared.....	6,191	90	178	6,459	5,431	1,298	4,152
16	Total Income Declared.....	139,987	7,526	13,462	160,975	83,000	22,140	43,865
	<b>Exemptions and Deductions Claimed.....</b>							
17	Personal Exemptions.....	73,547	2,399	6,283	82,229	18,453	7,356	9,275
18	Pension Fund Deductions.....	79	3	1	83	41	2	36
19	Charitable Donations & Medical Expenses..	2,659	72	96	2,827	2,039	592	1,310
20	Other Deductions.....	39	2	1	42	107	9	61
21	Total Exemptions and Deductions Claimed...	76,324	2,476	6,381	85,181	20,640	7,959	10,682
22	Net Taxable Income Declared.....	63,663	5,050	7,081	75,794	62,360	14,181	33,183
23	Total Tax Declared on Taxable Income.....	11,884	1,476	1,241	14,601	16,005	2,745	9,452
1	Number of Declared Non-Taxable Returns....	159,290	1,120	4,200	164,610	1,100	640	590
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 7,480	\$ 90	\$ 568	\$ 8,138	\$ 165	\$ 84	\$ 89
3	Business Income.....	673	1,385	4,192	6,250	—	7	—
4	Professional Income.....	10	—	—	10	1,403	705	756
5	Commission Income.....	350	5	7	362	—	—	—
6	Farm Income.....	141,127	6	55	141,188	1	—	—
7	Total-Earned Income Declared.....	149,640	1,486	4,822	155,948	1,569	796	845
8	Dividends.....	1,425	—	22	1,447	28	26	14
9	Bond and Bank Interest.....	2,901	4	44	2,949	90	16	14
10	Net Rental Income.....	1,297	24	13	1,334	5	25	20
11	Mortgage Interest.....	1,036	—	4	1,040	12	1	2
12	Annuity Income.....	60	—	—	60	7	9	6
13	Estate Income.....	238	1	6	245	4	2	—
14	Miscellaneous Income.....	331	14	14	359	—	6	—
15	Total-Investment Income Declared.....	7,288	43	103	7,434	146	85	56
16	Total Income Declared.....	156,928	1,529	4,925	163,382	1,715	881	901
17	Total Exemptions and Deductions Claimed....	340,685	2,425	8,452	351,562	2,460	1,265	1,215

Bold italic figures denote net loss.

**TABLE C—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

Professionals—(Concluded)						Employees					
Consulting Engineers and Architects	Enter- tainers	Osteo- paths, Chiro- practors, etc.	Nurses	Other Pro- fessionals	Total Pro- fessionals	Agri- cultural Enter- prises	Business Enter- prises	Institu- tions	Educa- tional Insti- tutions	Dominion Govern- ment	
1,500	1,790	1,220	2,590	2,020	25,640	2,040	1,722,940	43,580	54,080	95,120	1
\$ 1,338	\$ 831	\$ 96	\$ 1,053	\$ 834	\$ 11,401	\$ 3,126	\$4,582,376	\$ 86,481	\$ 139,475	\$ 244,040	2
61	41	276	9	229	1,037	12	4,917	111	46	170	3
14,124	4,575	5,566	3,003	7,021	164,431	20	1,034	381	328	280	4
172	54	65	21	69	671	—	5,895	31	79	188	5
—	22	—	14	43	101	130	374	27	40	28	6
15,695	5,523	6,003	4,100	8,196	177,641	3,288	4,594,596	87,031	139,968	244,650	7
416	20	71	66	184	5,674	17	37,831	472	1,077	1,023	8
168	23	64	56	112	2,639	27	14,799	666	1,224	1,004	9
58	9	51	23	53	1,206	13	9,202	95	199	643	10
9	9	39	7	77	1,625	8	3,964	55	119	60	11
4	—	6	4	3	88	1	693	54	90	30	12
68	17	8	8	5	706	16	2,697	134	147	229	13
14	—	4	35	78	712	1	2,796	99	151	144	14
737	78	243	199	512	12,650	83	71,982	1,575	3,007	3,133	15
16,432	5,601	6,246	4,299	8,708	190,291	3,371	4,666,578	88,606	142,975	247,783	16
3,189	2,451	2,439	2,796	3,917	49,876	2,487	2,741,435	53,712	74,373	150,643	17
19	20	—	—	24	142	8	45,309	1,088	6,418	8,562	18
355	71	150	85	269	4,871	31	80,374	1,853	3,316	4,975	19
2	3	—	20	6	208	—	14,837	329	117	592	20
3,565	2,545	2,589	2,901	4,216	55,097	2,526	2,881,955	56,982	84,224	164,772	21
12,867	3,056	3,657	1,398	4,492	135,194	845	1,784,623	31,624	58,751	83,011	22
3,961	460	768	208	924	34,523	131	319,049	4,955	9,255	13,248	23
120	490	460	1,530	1,120	6,050	5,500	896,700	29,390	17,240	48,770	1
\$ 18	\$ 52	\$ 47	\$ 329	\$ 188	\$ 972	\$ 5,599	\$1,254,858	\$ 35,118	\$ 20,721	\$ 85,391	2
—	8	4	—	80	99	4	1,503	35	12	175	3
172	545	348	901	1,102	5,932	—	50	64	3	2	4
—	11	—	5	31	47	5	644	22	8	30	5
—	—	—	—	—	1	91	<b>241</b>	<b>9</b>	<b>14</b>	<b>67</b>	6
190	616	399	1,235	1,401	7,051	5,699	1,256,814	35,230	20,730	85,527	7
1	—	10	310	11	400	6	6,304	1,510	29	166	8
1	1	3	19	86	230	53	4,016	197	93	119	9
—	14	—	4	11	79	31	2,222	128	22	181	10
—	—	1	—	9	25	10	279	16	6	18	11
—	—	5	5	5	37	—	125	15	16	2	12
—	—	11	—	13	30	2	137	17	2	8	13
—	—	—	6	—	12	8	756	31	10	23	14
2	15	30	344	135	813	110	13,839	1,914	178	517	15
192	631	429	1,579	1,536	7,864	5,809	1,270,653	37,144	20,908	86,044	16
266	794	801	1,749	2,032	10,582	8,352	1,610,125	47,460	27,318	100,763	17

Bold italic figures denote net loss.



**TABLE C—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
By Occupational Classes**

(All money figures in thousands of dollars)

		<b>Employees—(Concluded)</b>						<b>Sales- men</b>
		<b>Provincial Govern- ments</b>	<b>Municipal and Smaller Govern- ments</b>	<b>Employees of Private Individ- uals</b>	<b>Armed Services</b>	<b>Unclassi- fied</b>	<b>Total Employees</b>	
1	Number of Declared <b>Taxable</b> Returns.....	63,630	53,640	4,740	27,220	17,600	2,084,590	24,900
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 162,348	\$ 142,612	\$ 8,293	\$ 69,422	\$ 40,261	\$5,478,434	\$ 10,785
3	Business Income.....	164	57	109	5	120	5,711	535
4	Professional Income.....	350	290	1	1	—	2,685	298
5	Commission Income.....	119	196	30	36	19	6,593	95,959
6	Farm Income.....	54	37	9	14	7	664	168
7	Total-Earned Income Declared.....	163,035	143,192	8,442	69,478	40,407	5,494,087	107,745
8	Dividends.....	682	373	72	107	273	41,927	1,661
9	Bond and Bank Interest.....	664	479	81	65	163	19,172	610
10	Net Rental Income.....	284	470	21	21	22	10,970	500
11	Mortgage Interest.....	65	104	10	1	13	4,399	255
12	Annuity Income.....	18	31	9	—	28	954	41
13	Estate Income.....	114	134	15	81	49	3,616	254
14	Miscellaneous Income.....	167	52	2	—	55	3,467	132
15	Total-Investment Income Declared.....	1,994	1,643	210	275	603	84,505	3,453
16	Total Income Declared.....	165,029	144,835	8,652	69,753	41,010	5,578,592	111,198
	<b>Exemptions and Deductions Claimed.....</b>							
17	Personal Exemptions.....	98,555	94,660	5,980	43,375	27,281	3,292,501	49,745
18	Pension Fund Deductions.....	5,466	4,705	8	4,353	499	76,416	1,064
19	Charitable Donations & Medical Expenses..	3,014	2,760	97	164	1,353	97,937	2,894
20	Other Deductions.....	198	170	7	86	50	16,386	192
21	Total Exemptions and Deductions Claimed...	107,233	102,295	6,092	47,978	29,183	3,483,240	53,895
22	Net Taxable Income Declared.....	57,796	42,540	2,560	21,775	11,827	2,095,352	57,303
23	Total Tax Declared on Taxable Income.....	9,180	6,667	386	3,387	1,795	368,053	11,323
1	Number of Declared <b>Non-Taxable</b> Returns....	38,220	28,980	6,440	15,710	18,400	1,105,350	11,950
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 55,447	\$ 49,059	\$ 11,255	\$ 27,001	\$ 25,123	\$1,569,572	\$ 1,253
3	Business Income.....	88	94	11	15	22	1,959	238
4	Professional Income.....	14	17	—	4	—	150	19
5	Commission Income.....	28	19	8	6	1	771	17,891
6	Farm Income.....	48	50	10	7	2	339	7
7	Total-Earned Income Declared.....	55,529	49,139	11,264	27,033	25,148	1,572,113	19,408
8	Dividends.....	456	47	41	5	16	8,580	374
9	Bond and Bank Interest.....	116	214	64	7	77	4,956	192
10	Net Rental Income.....	164	154	33	18	51	3,004	156
11	Mortgage Interest.....	6	11	1	—	1	348	88
12	Annuity Income.....	4	14	—	—	—	176	24
13	Estate Income.....	12	—	4	—	7	189	18
14	Miscellaneous Income.....	22	18	6	3	35	912	61
15	Total-Investment Income Declared.....	780	458	149	33	187	18,165	913
16	Total Income Declared.....	56,309	49,597	11,413	27,066	25,335	1,590,278	20,321
17	Total Exemptions and Deductions Claimed....	74,281	62,645	9,683	32,748	32,829	2,006,204	25,859

Bold italic figures denote net loss.

**TABLE C—(Concluded)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
By Occupational Classes**

(All money figures in thousands of dollars)

Business Proprietors				Financial			Estates	Deceased	Unclassi- fied	Grand Total	
Sole Proprietors Without Employees	Sole Proprietors With Employees	Partners in Business	Total Business Pro- prietors	Investment Income Pre- dominates	Pension Income Pre- dominates	Total Financial					
16,040	76,160	45,770	137,970	45,400	4,950	50,350	3,990	3,430	740	2,374,240	1
\$ 3,672	\$ 19,422	\$ 17,427	\$ 40,521	\$ 34,581	\$ 12,295	\$ 46,876	\$ 481	\$ 7,110	\$ 908	\$5,603,975	2
39,025	343,596	218,103	600,724	2,081	31	2,112	374	838	277	631,150	3
161	311	230	702	521	60	581	1	691	210	169,640	4
677	1,869	840	3,386	896	29	925	1	744	68	108,543	5
67	344	561	972	194	<b>18</b>	176	6	2,207	—	131,572	6
43,602	365,542	237,161	646,305	38,273	12,397	50,670	863	11,590	1,463	6,644,880	7
421	6,546	4,079	11,046	94,329	1,211	95,540	2,412	1,188	98	160,897	8
1,213	4,335	2,318	7,866	27,609	909	28,518	880	554	44	62,973	9
848	9,011	3,555	13,414	37,312	165	37,477	601	565	10	65,742	10
105	1,590	1,226	2,921	9,741	44	9,785	84	243	10	20,101	11
7	78	43	128	2,356	149	2,505	98	30	—	3,891	12
109	522	291	922	51,275	161	51,436	5,741	732	—	63,736	13
83	671	425	1,179	3,462	233	3,695	172	131	831	10,583	14
2,786	22,753	11,937	37,476	226,084	2,872	228,956	9,988	3,443	993	387,923	15
46,388	388,295	249,098	683,781	264,357	15,269	279,626	10,851	15,033	2,456	7,032,803	16
29,429	161,033	88,737	279,199	65,811	8,400	74,211	1,254	6,010	1,156	3,836,181	17
65	229	107	401	276	60	336	21	117	4	78,584	18
835	7,966	4,466	13,267	9,784	568	10,352	251	536	47	132,982	19
38	247	237	522	746	45	791	16	15	13	18,185	20
30,367	169,475	93,547	293,389	76,617	9,073	85,690	1,542	6,678	1,220	4,065,932	21
16,021	218,820	155,551	390,392	187,740	6,196	193,936	9,309	8,355	1,236	2,966,871	22
2,799	51,682	37,825	92,306	48,153	1,071	49,224	2,715	1,957	234	574,936	23
41,850	61,420	26,830	130,100	49,670	14,610	64,280	650	6,060	2,870	1,491,920	1
\$ 4,427	\$ 6,212	\$ 2,626	\$ 13,265	\$ 5,077	\$ 14,688	\$ 19,765	\$ 81	\$ 3,783	\$ 1,119	\$1,617,948	2
50,226	74,641	31,566	156,433	504	45	549	—	482	145	166,155	3
32	53	<b>1</b>	84	55	1	56	—	34	46	6,331	4
385	342	179	906	218	9	227	—	68	16	20,288	5
180	<b>324</b>	519	375	144	18	162	27	469	—	141,890	6
55,250	80,924	34,889	171,063	5,998	14,761	20,759	108	4,836	1,326	1,952,612	7
1,643	545	151	2,339	8,601	743	9,344	14	239	32	22,769	8
425	766	266	1,457	8,280	639	8,919	30	368	40	19,141	9
1,110	2,115	397	3,622	17,857	459	18,316	6	315	29	26,861	10
169	304	117	590	3,684	53	3,737	—	97	—	5,925	11
18	26	5	49	1,305	216	1,521	5	27	3	1,902	12
13	141	21	175	3,259	26	3,285	418	120	13	4,493	13
137	258	64	459	943	135	1,078	3	36	269	3,189	14
3,515	4,155	1,021	8,691	43,929	2,271	46,200	476	1,202	386	84,280	15
58,765	85,079	35,910	179,754	49,927	17,032	66,959	584	6,038	1,712	2,036,892	16
84,744	134,440	55,691	274,875	83,715	29,721	113,436	890	12,253	4,696	2,800,357	17

Bold italic figures denote net loss.



**TABLE D**  
**1950 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Newfoundland			Prince Edward Island		
		St. John's	All Other Areas	Total	Charlotte-town	All Other Areas	Total
1	Number of Declared Taxable Returns.....	8,120	10,470	18,590	2,770	2,410	5,180
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 20,423	\$ 28,599	\$ 49,022	\$ 5,750	\$ 4,551	\$ 10,301
3	Business Income.....	2,010	2,477	4,487	764	779	1,543
4	Professional Income.....	1,305	455	1,760	529	271	800
5	Commission Income.....	38	111	149	152	42	194
6	Farm Income.....	—	—	—	<b>14</b>	80	66
7	Total-Earned Income Declared.....	23,776	31,642	55,418	7,181	5,723	12,904
8	Dividends.....	874	396	1,270	152	214	366
9	Bond and Bank Interest.....	481	196	677	190	163	353
10	Net Rental Income.....	31	49	80	117	9	126
11	Mortgage Interest.....	—	46	46	56	37	93
12	Annuity Income.....	61	—	61	5	—	5
13	Estate Income.....	153	2	155	57	70	127
14	Miscellaneous Income.....	3	52	55	19	—	19
15	Total-Investment Income Declared.....	1,603	741	2,344	596	493	1,089
16	Total Income Declared.....	25,379	32,383	57,762	7,777	6,216	13,993
	<b>Exemptions and Deductions Claimed</b>						
17	Personal Exemptions.....	13,575	19,242	32,817	4,509	3,804	8,313
18	Pension Fund Deductions.....	141	405	546	128	107	235
19	Charitable Donations and Medical Expenses.....	237	322	559	221	114	335
20	Other Deductions.....	48	77	125	23	13	36
21	Total Exemptions and Deductions Claimed.....	14,001	20,046	34,047	4,881	4,038	8,919
22	Net Taxable Income Declared.....	11,378	12,337	23,715	2,896	2,178	5,074
23	Total Tax Declared on Taxable Income.....	2,261	2,188	4,449	500	355	855
	<b>Number of Declared Taxable Returns</b>						
1	Under \$1,000.....	30	—	30	—	—	—
2	\$1,000- 1,500.....	1,390	1,360	2,750	640	720	1,360
3	1,500- 2,000.....	1,060	1,110	2,170	440	330	770
4	2,000- 2,500.....	1,530	1,480	3,010	370	310	680
5	2,500- 3,000.....	1,530	2,230	3,760	490	330	820
6	3,000- 3,500.....	810	1,640	2,450	280	260	540
7	3,500- 4,000.....	600	920	1,520	150	190	340
8	4,000- 4,500.....	260	630	890	70	110	180
9	4,500- 5,000.....	150	420	570	110	20	130
10	5,000- 6,000.....	260	230	490	80	40	120
11	6,000- 7,000.....	70	120	190	20	40	60
12	7,000- 8,000.....	120	120	240	20	20	40
13	8,000- 9,000.....	50	30	80	50	20	70
14	9,000-10,000.....	80	50	130	—	—	—
15	10,000-15,000.....	60	80	140	30	10	40
16	Over 15,000.....	120	50	170	20	10	30
17	Total Number of Declared Taxable Returns.....	8,120	10,470	18,590	2,770	2,410	5,180

Bold italic figures denote net loss.

**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

Nova Scotia				New Brunswick					
Halifax	Sydney and Glace Bay	All Other Areas	Total	Frederic- ton	Moncton	Saint John	All Other Areas	Total	
24,670	9,500	34,820	68,990	3,180	8,760	12,860	21,530	46,330	1
\$ 59,080	\$ 24,110	\$ 77,464	\$ 160,654	\$ 7,028	\$ 20,838	\$ 28,481	\$ 48,958	\$ 105,305	2
3,686	2,432	9,400	15,518	991	1,186	2,376	6,614	11,167	3
2,214	515	2,025	4,754	152	634	2,040	1,410	4,236	4
764	280	606	1,650	68	159	356	793	1,376	5
9	—	239	230	—	23	—	224	247	6
65,735	27,337	89,734	182,806	8,239	22,840	33,253	57,999	122,331	7
2,256	493	3,500	6,249	262	331	1,610	1,267	3,470	8
617	170	1,173	1,960	172	164	634	853	1,823	9
588	165	407	1,160	53	90	313	207	663	10
71	38	185	294	48	37	47	94	226	11
21	5	57	83	10	7	60	26	103	12
578	54	634	1,266	235	217	259	130	841	13
46	62	192	300	17	26	125	59	227	14
4,177	987	6,148	11,312	797	872	3,048	2,636	7,353	15
69,912	28,324	95,882	194,118	9,036	23,712	36,301	60,635	129,684	16
39,253	17,722	59,434	116,409	5,158	14,567	20,109	37,147	76,981	17
1,235	116	951	2,302	137	458	426	760	1,781	18
997	376	1,262	2,635	225	413	665	1,277	2,580	19
100	68	274	442	18	178	36	358	590	20
41,585	18,282	61,921	121,788	5,538	15,616	21,236	39,542	81,932	21
28,327	10,042	33,961	72,330	3,498	8,096	15,065	21,093	47,752	22
5,039	1,924	6,002	12,965	603	1,370	2,856	3,909	8,738	23
40	—	10	50	—	—	20	—	20	1
5,010	980	7,130	13,120	710	1,720	3,190	4,430	10,050	2
3,950	950	4,400	9,300	560	1,240	2,120	2,770	6,690	3
4,640	1,740	6,500	12,880	480	1,470	2,420	3,570	7,940	4
4,140	2,650	7,110	13,900	490	1,990	1,980	4,100	8,560	5
2,350	1,740	4,130	8,220	270	830	1,060	2,580	4,740	6
1,220	610	1,820	3,650	200	560	590	1,580	2,930	7
720	280	1,160	2,160	130	370	380	880	1,760	8
490	100	590	1,180	140	170	210	500	1,020	9
830	80	700	1,610	50	130	260	390	830	10
470	80	290	840	10	30	90	190	320	11
110	60	300	470	50	60	40	120	270	12
180	60	170	410	10	10	50	30	100	13
80	30	110	220	—	80	80	60	220	14
280	90	250	620	50	70	190	140	450	15
160	50	150	360	30	30	180	190	430	16
24,670	9,500	34,820	68,990	3,180	8,760	12,860	21,530	46,330	17

Bold italic figures denote net loss.



**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Quebec					
		Chicou- timi	Drum- mondville	Granby	Hull	Jonquiere	Levis
1	Number of Declared Taxable Returns .....	2,440	1,360	960	7,250	2,010	1,900
<b>Sources of Income</b>							
2	Wages and Salaries .....	\$ 5,648	\$ 2,591	\$ 1,564	\$ 15,617	\$ 4,966	\$ 4,151
3	Business Income .....	1,030	709	511	1,273	508	958
4	Professional Income .....	366	59	58	383	107	199
5	Commission Income .....	60	100	119	194	80	56
6	Farm Income .....	—	—	1	—	—	—
7	Total-Earned Income Declared .....	7,104	3,459	2,253	17,467	5,661	5,364
8	Dividends .....	8	4	63	190	—	94
9	Bond and Bank Interest .....	23	1	23	39	4	214
10	Net Rental Income .....	35	71	101	160	3	9
11	Mortgage Interest .....	157	6	15	37	5	3
12	Annuity Income .....	—	—	—	—	—	3
13	Estate Income .....	—	—	—	162	—	4
14	Miscellaneous Income .....	—	—	4	—	—	—
15	Total-Investment Income Declared .....	223	82	206	588	12	327
16	Total Income Declared .....	7,327	3,541	2,459	18,055	5,673	5,691
<b>Exemptions and Deductions Claimed</b>							
17	Personal Exemptions .....	4,419	2,267	1,516	11,673	3,986	3,223
18	Pension Fund Deductions .....	93	28	7	234	107	51
19	Charitable Donations and Medical Expenses .....	291	103	114	702	386	425
20	Other Deductions .....	6	1	—	29	8	27
21	Total Exemptions and Deductions Claimed .....	4,809	2,399	1,637	12,638	4,487	3,726
22	Net Taxable Income Declared .....	2,518	1,142	822	5,417	1,186	1,965
23	Total Tax Declared on Taxable Income .....	600	188	136	882	196	365
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000 .....	—	—	—	—	—	—
2	\$1,000- 1,500 .....	420	250	260	1,670	230	270
3	1,500- 2,000 .....	300	340	140	1,180	200	340
4	2,000- 2,500 .....	290	200	160	1,400	230	340
5	2,500- 3,000 .....	760	180	150	1,460	640	370
6	3,000- 3,500 .....	350	180	100	610	440	190
7	3,500- 4,000 .....	110	70	90	410	120	130
8	4,000- 4,500 .....	80	30	10	180	50	80
9	4,500- 5,000 .....	20	20	10	110	40	40
10	5,000- 6,000 .....	50	40	—	60	10	40
11	6,000- 7,000 .....	—	30	10	30	30	10
12	7,000- 8,000 .....	—	—	—	40	10	30
13	8,000- 9,000 .....	10	10	10	20	—	10
14	9,000-10,000 .....	—	—	20	—	—	20
15	10,000-15,000 .....	20	—	—	60	10	—
16	Over 15,000 .....	30	10	—	20	—	30
17	Total Number of Declared Taxable Returns .....	2,440	1,360	960	7,250	2,010	1,900

**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

Quebec (Concluded)											
Montreal	Quebec	St. Hyacinthe	St. Johns	Shawinigan Falls	Sherbrooke	Thetford Mines	Three Rivers	Valleyfield	All Other Areas	Total	
313,980	27,640	2,960	3,000	6,510	3,180	2,380	6,120	3,140	119,740	504,570	1
\$ 782,284	\$ 64,919	\$ 5,692	\$ 7,105	\$ 17,577	\$ 6,240	\$ 6,330	\$ 15,328	\$ 6,750	\$ 267,445	\$ 1,214,207	2
77,629	11,035	933	1,005	1,215	2,064	745	1,848	817	36,920	139,200	3
21,095	3,530	78	50	35	372	—	314	179	6,756	33,581	4
25,972	1,251	144	83	169	590	37	354	11	3,906	33,126	5
14	3	—	14	—	23	—	3	15	836	909	6
906,994	80,738	6,847	8,257	18,996	9,289	7,112	17,847	7,772	315,863	1,421,023	7
38,805	2,113	98	210	101	277	30	235	11	4,247	46,486	8
9,985	1,034	128	23	45	127	179	116	30	2,079	14,050	9
13,909	788	152	67	105	49	15	191	135	1,980	17,770	10
3,160	451	75	12	42	78	3	49	25	841	4,959	11
500	5	—	—	—	43	—	8	—	136	695	12
17,097	893	—	—	24	155	443	1	41	1,838	20,658	13
1,008	—	1	—	—	4	—	18	2	155	1,192	14
84,464	5,284	454	312	317	733	670	618	244	11,276	105,810	15
991,458	86,022	7,301	8,569	19,313	10,022	7,782	18,465	8,016	327,139	1,526,833	16
506,360	44,206	4,460	4,958	12,111	5,016	4,643	10,871	5,123	203,094	827,926	17
8,718	1,113	20	52	401	41	25	259	47	3,305	14,501	18
31,746	6,600	440	402	1,092	403	541	959	315	12,327	56,846	19
1,806	189	1	10	13	23	—	47	9	898	3,067	20
548,630	52,108	4,921	5,422	13,617	5,483	5,209	12,136	5,494	219,624	902,340	21
442,828	33,914	2,380	3,147	5,696	4,539	2,573	6,329	2,522	107,515	624,493	22
92,936	6,886	507	630	980	873	647	1,118	439	19,724	127,107	23
130	10	—	—	—	—	—	—	—	90	220	1
51,300	6,060	800	420	720	650	200	1,130	560	24,580	89,520	2
50,770	5,120	750	580	780	560	160	690	560	18,060	80,530	3
55,730	4,020	400	630	720	560	390	840	750	19,100	85,760	4
57,410	3,370	420	610	1,800	400	890	1,200	590	23,070	93,320	5
34,430	2,740	260	340	1,120	310	390	900	240	14,760	57,360	6
18,150	1,640	100	130	600	150	170	320	220	7,120	29,530	7
10,380	1,080	110	70	260	90	50	320	70	4,370	17,230	8
7,120	650	40	40	170	110	30	160	20	2,140	10,720	9
8,760	800	20	80	140	90	30	260	20	2,450	12,850	10
4,960	480	20	10	90	50	30	50	70	1,270	7,140	11
3,320	400	—	30	40	20	—	40	20	610	4,560	12
2,140	310	10	—	—	60	—	50	10	590	3,230	13
1,480	170	10	—	10	—	10	60	—	330	2,110	14
3,820	450	—	20	30	80	—	80	—	620	5,190	15
4,080	340	20	40	30	50	30	20	10	590	5,300	16
313,980	27,640	2,960	3,000	6,510	3,180	2,380	6,120	3,140	119,750	504,570	17



**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Ontario					
		Barrie	Belleville	Brant- ford	Brock- ville	Chatham	Cornwall
1	Number of Declared <b>Taxable Returns</b> .....	3,120	5,810	14,390	3,650	6,400	7,560
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 6,671	\$ 13,558	\$ 34,566	\$ 7,811	\$ 14,028	\$ 17,950
3	Business Income.....	1,377	1,265	4,370	838	2,525	1,646
4	Professional Income.....	337	373	798	523	446	254
5	Commission Income.....	89	369	460	162	324	224
6	Farm Income.....	37	—	148	—	27	6
7	Total-Earned Income Declared.....	8,437	15,565	40,342	9,334	17,350	20,080
8	Dividends.....	200	320	839	172	95	111
9	Bond and Bank Interest.....	84	101	542	140	97	40
10	Net Rental Income.....	170	281	359	94	122	208
11	Mortgage Interest.....	69	6	98	18	79	61
12	Annuity Income.....	—	41	11	2	8	—
13	Estate Income.....	127	69	361	89	252	4
14	Miscellaneous Income.....	13	18	38	8	17	8
15	Total-Investment Income Declared.....	663	836	2,248	523	670	432
16	Total Income Declared.....	9,100	16,401	42,590	9,857	18,020	20,512
<b>Exemptions and Deductions Claimed</b>							
17	Personal Exemptions.....	5,020	9,379	23,781	5,885	10,346	12,705
18	Pension Fund Deductions.....	102	277	242	114	141	270
19	Charitable Donations and Medical Expenses.....	181	280	643	179	257	293
20	Other Deductions.....	75	190	30	67	51	27
21	Total Exemptions and Deductions Claimed.....	5,378	10,126	24,696	6,245	10,795	13,295
22	Net Taxable Income Declared.....	3,722	6,275	17,894	3,612	7,225	7,217
23	Total Tax Declared on Taxable Income.....	665	1,048	3,478	594	1,280	1,220
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	20	—	40	—	—	10
2	\$1,000— 1,500.....	500	940	1,990	640	810	900
3	1,500— 2,000.....	530	940	2,050	500	1,270	1,430
4	2,000— 2,500.....	680	1,150	2,850	830	1,200	1,170
5	2,500— 3,000.....	480	960	3,500	780	1,390	1,990
6	3,000— 3,500.....	290	670	1,850	340	670	1,020
7	3,500— 4,000.....	160	390	720	190	420	440
8	4,000— 4,500.....	70	250	340	80	150	170
9	4,500— 5,000.....	70	140	180	70	110	80
10	5,000— 6,000.....	150	90	210	50	140	130
11	6,000— 7,000.....	40	90	100	40	40	80
12	7,000— 8,000.....	30	60	100	60	20	10
13	8,000— 9,000.....	40	10	80	20	50	40
14	9,000—10,000.....	10	10	80	30	20	30
15	10,000—15,000.....	30	80	160	10	70	40
16	Over 15,000.....	20	30	140	10	40	20
17	Total Number of Declared Taxable Returns.....	3,120	5,810	14,390	3,650	6,400	7,560

Bold italic figures denote net loss.

**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario (Continued)									
Ft. William and Pt. Arthur	Galt	Guelph	Hamilton	Kingston	Kirkland Lake	Kitchener and Waterloo	London	Niagara Falls	
18,290	5,940	9,140	75,130	10,960	3,310	21,120	33,560	10,540	1
\$ 45,646	\$ 13,861	\$ 20,205	\$ 186,878	\$ 24,921	\$ 8,590	\$ 48,150	\$ 77,885	\$ 25,991	2
2,840	2,149	2,683	18,415	2,097	387	3,583	6,326	2,896	3
1,245	375	864	4,074	1,345	57	1,648	3,610	464	4
571	136	176	2,934	261	290	1,029	1,867	537	5
27	23	93	73	45	23	92	243	42	6
50,329	16,544	24,021	212,374	28,669	9,347	54,502	89,931	29,846	7
363	234	293	3,031	773	106	729	3,989	149	8
364	106	249	1,481	356	29	622	1,122	185	9
325	189	344	1,759	433	71	277	894	258	10
51	21	15	569	115	10	129	188	58	11
15	—	4	161	20	3	53	60	—	12
24	34	85	1,502	108	2	490	1,402	190	13
21	25	169	356	94	—	52	222	37	14
1,163	609	1,159	8,859	1,899	221	2,352	7,877	877	15
51,492	17,153	25,180	221,233	30,568	9,568	56,854	97,808	30,723	16
30,633	9,632	14,433	120,409	17,228	6,032	32,213	52,161	17,653	17
809	83	218	1,814	530	74	454	1,193	396	18
700	208	342	2,830	459	102	1,051	1,705	457	19
196	24	24	280	68	7	54	374	38	20
32,338	9,947	15,017	125,333	18,285	6,215	33,772	55,433	18,544	21
19,154	7,206	10,163	95,900	12,283	3,353	23,082	42,375	12,179	22
3,227	1,464	1,919	17,261	2,150	588	4,093	8,491	2,038	23
60	10	10	260	—	—	80	110	50	1
2,560	850	1,410	8,630	1,990	390	3,330	5,330	1,280	2
2,410	970	1,730	11,630	1,810	270	3,820	5,560	1,180	3
3,280	1,350	1,940	13,310	2,070	610	4,310	6,830	1,770	4
4,390	1,300	1,970	15,740	2,130	1,080	4,590	6,030	2,370	5
2,300	500	900	11,570	1,120	430	2,320	3,860	1,800	6
1,200	270	420	5,830	600	200	850	1,890	940	7
720	150	170	2,510	250	100	530	1,040	410	8
420	140	100	1,340	220	50	200	710	190	9
330	140	160	1,420	240	80	300	800	160	10
150	80	80	780	210	30	240	390	120	11
160	40	60	450	30	20	120	260	90	12
60	40	40	360	90	20	100	140	40	13
40	20	10	230	30	10	70	80	30	14
140	30	40	460	80	—	120	300	80	15
70	50	100	610	90	20	140	230	30	16
18,290	5,940	9,140	75,130	10,960	3,310	21,120	33,560	10,540	17

Bold italic figures denote net loss.



**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Ontario—(Continued)					
		North Bay	Orillia	Oshawa	Ottawa	Owen Sound	Pem- broke
1	Number of Declared Taxable Returns.....	3,850	2,810	13,340	61,330	3,630	1,650
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 9,752	\$ 6,087	\$ 36,718	\$ 150,969	\$ 7,690	\$ 3,470
3	Business Income.....	1,707	661	3,045	13,919	1,505	831
4	Professional Income.....	388	481	823	4,188	647	44
5	Commission Income.....	182	24	195	2,055	191	99
6	Farm Income.....	—	46	16	373	19	—
7	Total-Earned Income Declared.....	12,029	7,299	40,797	171,504	10,052	4,444
8	Dividends.....	181	235	327	4,450	622	60
9	Bond and Bank Interest.....	64	127	192	1,823	209	8
10	Net Rental Income.....	60	120	162	2,222	39	3
11	Mortgage Interest.....	20	12	27	628	63	—
12	Annuity Income.....	8	8	2	112	7	—
13	Estate Income.....	163	16	20	3,494	203	—
14	Miscellaneous Income.....	1	15	38	211	10	1
15	Total-Investment Income Declared.....	497	533	768	12,940	1,153	72
16	Total Income Declared.....	12,526	7,832	41,565	184,444	11,205	4,516
<b>Exemptions and Deductions Claimed</b>							
17	Personal Exemptions.....	6,624	4,462	22,437	94,028	5,881	2,596
18	Pension Fund Deductions.....	268	77	294	4,308	96	52
19	Charitable Donations and Medical Expenses.....	215	120	508	4,022	235	128
20	Other Deductions.....	163	15	43	549	19	9
21	Total Exemptions and Deductions Claimed.....	7,270	4,674	23,282	102,907	6,231	2,785
22	Net Taxable Income Declared.....	5,256	3,158	18,283	81,537	4,974	1,731
23	Total Tax Declared on Taxable Income.....	950	576	3,169	15,779	967	374
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	—	—	10	120	—	—
2	\$1,000- 1,500.....	370	550	1,410	9,190	670	360
3	1,500- 2,000.....	510	460	1,330	11,110	510	320
4	2,000- 2,500.....	660	770	1,950	12,320	800	370
5	2,500- 3,000.....	800	330	2,040	9,460	650	310
6	3,000- 3,500.....	430	220	2,990	6,160	270	100
7	3,500- 4,000.....	340	160	1,950	3,380	200	50
8	4,000- 4,500.....	160	110	680	2,840	70	60
9	4,500- 5,000.....	210	50	370	1,590	100	10
10	5,000- 6,000.....	100	50	200	1,980	90	10
11	6,000- 7,000.....	80	10	130	980	70	20
12	7,000- 8,000.....	50	10	50	520	40	—
13	8,000- 9,000.....	30	—	50	330	40	—
14	9,000-10,000.....	30	10	30	190	30	—
15	10,000-15,000.....	40	40	80	600	50	—
16	Over 15,000.....	40	40	70	560	40	40
17	Total Number of Declared Taxable Returns.....	3,850	2,810	13,340	61,330	3,630	1,650

**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario (Continued)									
Peter- borough	St. Catharines	St. Thomas	Sarnia	Sault Ste. Marie	Stratford	Sudbury and Cop- per Cliff	Timmins, Porcupine and Schu- macher	Toronto	
11,600	15,400	5,520	9,730	11,620	5,080	14,300	7,760	370,690	1
\$ 27,452	\$ 39,521	\$ 13,852	\$ 25,483	\$ 30,572	\$ 11,787	\$ 38,383	\$ 20,676	\$ 911,810	2
2,848	2,542	2,031	2,377	3,945	1,737	2,362	773	89,054	3
897	2,398	390	421	578	506	482	235	30,897	4
383	713	165	149	303	181	612	38	23,643	5
43	236	144	12	2	9	—	23	474	6
31,623	45,410	16,582	28,442	35,400	14,202	41,839	21,745	1,055,878	7
392	655	150	380	254	241	215	172	31,591	8
239	209	183	263	176	104	98	71	10,511	9
237	268	254	135	261	122	370	160	9,658	10
65	143	78	62	191	4	185	41	3,952	11
19	26	9	8	12	10	—	—	824	12
159	521	75	39	75	125	462	—	13,249	13
78	58	23	32	67	10	30	4	2,387	14
1,189	1,880	772	919	1,036	616	1,360	448	72,172	15
32,812	47,290	17,354	29,361	36,436	14,818	43,199	22,193	1,128,050	16
18,938	25,652	9,147	16,221	20,626	8,258	25,158	14,455	559,888	17
255	408	390	499	227	165	207	122	12,226	18
484	730	333	541	388	216	443	263	14,986	19
16	70	286	80	77	85	44	20	2,416	20
19,693	26,860	10,156	17,341	21,318	8,724	25,852	14,860	589,516	21
13,119	20,430	7,198	12,020	15,118	6,094	17,347	7,333	538,534	22
2,348	3,842	1,348	2,417	2,978	1,186	4,140	1,230	106,056	23
20	70	—	20	20	—	10	20	2,790	1
1,370	1,680	720	1,070	1,190	810	1,360	810	53,900	2
1,750	1,950	750	1,180	1,130	720	1,510	570	65,510	3
2,540	2,440	890	1,430	1,740	960	1,990	1,350	71,260	4
2,670	3,680	830	2,190	3,360	1,270	3,350	2,360	64,440	5
1,620	2,520	880	1,830	1,990	540	3,280	1,300	40,880	6
730	1,190	520	930	960	260	1,380	690	21,680	7
240	570	300	410	380	170	550	250	12,450	8
130	290	200	220	310	80	250	160	7,970	9
130	410	270	230	90	30	200	110	9,150	10
40	150	20	70	50	50	110	30	4,980	11
90	110	—	30	80	20	70	40	3,020	12
40	20	20	40	30	60	40	10	2,200	13
30	60	20	—	50	—	50	10	1,690	14
120	120	40	50	110	60	90	30	4,550	15
80	140	60	30	130	50	60	20	4,220	16
11,600	15,400	5,520	9,730	11,620	5,080	14,300	7,760	370,690	17

Bold italic figures denote net loss.



**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Ontario—(Concluded)					
		Trenton	Welland	Windsor	Woodstock	All Other Areas	Total
1	Number of Declared Taxable Returns.....	2,800	7,110	42,180	4,120	269,080	1,092,520
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 6,617	\$ 18,521	\$ 111,408	\$ 8,470	\$ 619,633	\$ 2,645,582
3	Business Income.....	784	1,126	6,065	642	86,245	277,596
4	Professional Income.....	111	268	3,546	137	13,993	77,843
5	Commission Income.....	102	281	1,358	62	9,290	49,455
6	Farm Income.....	—	23	990	38	24,638	27,789
7	Total-Earned Income Declared.....	7,614	20,219	123,367	9,349	753,799	3,078,265
8	Dividends.....	39	178	1,373	112	13,312	66,343
9	Bond and Bank Interest.....	40	106	562	49	7,764	28,316
10	Net Rental Income.....	67	182	1,396	61	3,581	25,142
11	Mortgage Interest.....	23	80	163	33	3,049	10,306
12	Annuity Income.....	—	6	24	1	337	1,791
13	Estate Income.....	5	367	848	199	5,631	30,390
14	Miscellaneous Income.....	—	44	238	15	1,145	5,486
15	Total-Investment Income Declared.....	174	963	4,604	470	34,819	167,774
16	Total Income Declared.....	7,788	21,182	127,971	9,819	788,618	3,246,039
<b>Exemptions and Deductions Claimed</b>							
17	Personal Exemptions.....	4,437	12,282	70,166	6,169	454,844	1,749,780
18	Pension Fund Deductions.....	197	156	867	76	8,174	35,781
19	Charitable Donations and Medical Expenses.....	82	296	1,588	145	11,384	46,794
20	Other Deductions.....	16	26	219	6	2,544	8,208
21	Total Exemptions and Deductions Claimed.....	4,732	12,760	72,840	6,396	476,946	1,840,563
22	Net Taxable Income Declared.....	3,056	8,422	55,131	3,423	311,672	1,405,476
23	Total Tax Declared on Taxable Income.....	591	1,499	9,890	529	57,928	267,313
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	—	—	140	—	340	4,210
2	\$1,000– 1,500.....	560	550	4,220	730	39,210	152,280
3	1,500– 2,000.....	440	910	4,660	840	37,150	169,410
4	2,000– 2,500.....	500	1,310	6,700	1,190	49,260	203,780
5	2,500– 3,000.....	570	1,690	11,040	730	55,220	215,690
6	3,000– 3,500.....	220	1,200	7,710	340	36,510	140,630
7	3,500– 4,000.....	170	660	3,880	90	18,050	71,790
8	4,000– 4,500.....	110	340	360	50	9,510	36,550
9	4,500– 5,000.....	80	130	940	20	6,550	23,680
10	5,000– 6,000.....	80	110	950	30	6,570	25,190
11	6,000– 7,000.....	10	50	550	50	2,980	12,900
12	7,000– 8,000.....	10	50	210	10	1,780	7,700
13	8,000– 9,000.....	10	20	140	10	1,310	5,530
14	9,000–10,000.....	10	10	120	10	810	3,860
15	10,000–15,000.....	20	40	230	20	2,250	10,180
16	Over 15,000.....	10	40	330	—	1,580	9,140
17	Total Number of Declared Taxable Returns.....	2,800	7,110	42,180	4,120	269,080	1,092,520

**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

Manitoba					Saskatchewan						
Brandon	The Pas and Flin Flon	Winnipeg	All Other Areas	Total	Moose Jaw	Prince Albert	Regina	Saskatoon and Sutherland	All Other Areas	Total	
4,380	4,010	97,200	23,360	128,950	5,630	2,680	20,590	10,680	45,960	85,540	1
\$ 9,975	\$ 12,247	\$ 232,685	\$ 39,800	\$ 294,707	\$ 13,224	\$ 5,735	\$ 47,253	\$ 24,358	\$ 67,517	\$ 158,087	2
1,170	1,068	17,024	10,793	30,055	1,108	824	4,827	3,753	20,058	30,570	3
121	297	5,378	1,300	7,096	357	600	1,818	624	2,420	5,819	4
86	2	3,139	349	3,576	79	83	1,045	397	1,132	2,736	5
217	46	491	9,130	9,884	728	97	1,781	227	37,191	40,024	6
11,569	13,660	258,717	61,372	345,318	15,496	7,339	56,724	29,359	128,318	237,236	7
61	114	6,794	245	7,214	126	142	1,047	387	668	2,370	8
101	26	2,296	595	3,018	121	55	539	311	1,473	2,499	9
119	51	1,906	659	2,735	240	123	777	258	2,274	3,672	10
31	—	817	257	1,105	36	11	49	47	268	411	11
2	8	182	13	205	5	10	53	45	35	148	12
4	96	2,025	132	2,257	58	—	92	141	263	554	13
42	8	380	138	568	23	5	27	23	234	312	14
360	303	14,400	2,039	17,102	609	346	2,584	1,212	5,215	9,966	15
11,929	13,963	273,117	63,411	362,420	16,105	7,685	59,308	30,571	133,533	247,202	16
7,008	7,506	152,477	38,094	205,085	9,397	4,329	31,752	17,280	75,522	138,280	17
195	333	4,674	961	6,163	251	133	939	458	1,540	3,321	18
122	161	4,668	795	5,746	216	82	875	390	1,845	3,408	19
184	56	919	285	1,444	246	61	157	194	688	1,346	20
7,509	8,056	162,738	40,135	218,438	10,110	4,605	33,723	18,322	79,595	146,355	21
4,420	5,907	110,379	23,276	143,982	5,995	3,080	25,585	12,249	53,938	100,847	22
774	1,051	25,825	4,045	31,695	1,028	561	4,889	2,306	9,740	18,524	23
—	10	130	40	180	—	—	70	20	80	170	1
870	340	21,440	4,870	27,520	990	570	3,780	2,000	8,900	16,240	2
730	180	14,830	3,750	19,490	730	420	3,820	1,570	7,260	13,800	3
780	360	18,710	3,900	23,750	930	450	3,900	2,000	7,470	14,750	4
700	550	17,840	3,730	22,820	1,060	520	3,490	1,750	7,630	14,450	5
430	900	9,120	2,650	13,100	670	270	1,650	1,420	4,650	9,660	6
310	820	4,450	1,420	7,000	440	120	1,070	530	2,740	4,900	7
220	360	2,860	1,030	4,470	240	80	760	430	1,910	3,420	8
110	190	1,620	460	2,380	190	70	490	290	1,140	2,180	9
40	140	1,840	690	2,710	180	30	380	240	1,460	2,290	10
90	80	1,100	270	1,540	70	30	340	150	980	1,570	11
20	10	680	190	900	40	—	240	30	400	710	12
10	20	500	100	630	10	50	100	20	400	580	13
20	—	390	30	440	10	10	110	40	160	330	14
40	20	1,020	160	1,240	50	50	230	90	540	960	15
10	30	670	70	780	20	10	160	100	240	530	16
4,380	4,010	97,200	23,360	128,950	5,630	2,680	20,590	10,680	45,960	85,540	17



**TABLE D—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Alberta					Total
		Calgary	Edmonton	Lethbridge	Medicine Hat	All Other Areas	
1	Number of Declared Taxable Returns.....	40,290	46,800	6,240	3,180	54,040	150,550
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 95,449	\$ 111,824	\$ 13,769	\$ 7,160	\$ 94,038	\$ 322,240
3	Business Income.....	12,874	9,794	3,655	521	20,436	47,274
4	Professional Income.....	3,006	5,496	738	599	2,867	12,706
5	Commission Income.....	2,899	2,161	443	25	656	6,190
6	Farm Income.....	2,179	626	1,371	335	41,658	46,169
7	Total-Earned Income Declared.....	116,407	129,901	19,976	8,640	159,655	434,579
8	Dividends.....	2,079	1,866	191	103	1,352	5,591
9	Bond and Bank Interest.....	843	786	119	80	1,339	3,167
10	Net Rental Income.....	1,449	1,158	238	40	1,056	3,991
11	Mortgage Interest.....	242	100	37	1	312	692
12	Annuity Income.....	119	30	2	3	59	213
13	Estate Income.....	1,188	347	30	—	169	1,734
14	Miscellaneous Income.....	380	316	25	—	101	822
15	Total-Investment Income Declared.....	6,300	4,603	692	227	4,388	16,210
16	Total Income Declared.....	122,707	134,504	20,668	8,867	164,043	450,789
<b>Exemptions and Deductions Claimed</b>							
17	Personal Exemptions.....	64,071	74,329	10,709	5,239	90,640	244,988
18	Pension Fund Deductions.....	1,626	1,928	201	118	1,349	5,222
19	Charitable Donations and Medical Expenses.....	1,555	1,481	280	105	1,789	5,210
20	Other Deductions.....	455	184	169	144	289	1,241
21	Total Exemptions and Deductions Claimed.....	67,707	77,922	11,359	5,606	94,067	256,661
22	Net Taxable Income Declared.....	55,000	56,582	9,309	3,261	69,976	194,128
23	Total Tax Declared on Taxable Income.....	11,137	10,547	1,960	593	12,616	36,853
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	80	60	—	—	50	190
2	\$1,000— 1,500.....	6,340	8,150	1,040	700	8,430	24,660
3	1,500— 2,000.....	6,800	7,580	760	420	6,780	22,340
4	2,000— 2,500.....	7,400	8,740	1,120	620	9,710	27,590
5	2,500— 3,000.....	7,480	8,460	1,160	540	10,120	27,760
6	3,000— 3,500.....	4,460	4,800	680	300	6,560	16,800
7	3,500— 4,000.....	2,280	2,860	370	180	3,640	9,330
8	4,000— 4,500.....	1,450	1,870	320	160	2,390	6,190
9	4,500— 5,000.....	920	1,110	100	90	1,250	3,470
10	5,000— 6,000.....	900	1,070	180	70	1,750	3,970
11	6,000— 7,000.....	470	570	80	20	1,140	2,280
12	7,000— 8,000.....	410	410	100	—	500	1,420
13	8,000— 9,000.....	120	150	50	10	370	700
14	9,000—10,000.....	120	150	50	—	390	710
15	10,000—15,000.....	610	480	120	30	680	1,920
16	Over 15,000.....	450	340	110	40	280	1,220
17	Total Number of Declared Taxable Returns.....	40,290	46,800	6,240	3,180	54,040	150,550

**TABLE D—(Concluded)**  
**1950 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

British Columbia									Yukon	Non-Resi- dents	Grand Total	
Kamloops	Kelowna	Nanaimo	New West- minster	Trail and Kim- berley	Van- couver	Victoria	All Other Areas	Total				
2,740	2,540	3,900	15,880	6,940	128,960	25,120	74,580	260,660	2,540	9,820	2,374,240	1
\$ 6,486	\$ 5,300	\$ 8,399	\$ 38,047	\$ 20,028	\$ 306,160	\$ 56,766	\$ 175,762	\$ 616,948	\$ 7,202	\$ 19,720	\$ 5,603,975	2
968	827	1,649	3,099	961	32,260	6,209	24,671	70,644	508	2,588	631,150	3
348	138	613	695	153	14,351	1,286	2,344	19,928	—	1,117	169,640	4
6	85	20	520	20	7,226	783	1,237	9,897	1	193	108,543	5
157	381	2	384	1	829	242	3,749	5,745	—	509	131,572	6
7,965	6,731	10,683	42,745	21,163	360,826	65,286	207,763	723,162	7,711	24,127	6,644,880	7
248	54	47	216	180	14,381	3,784	2,450	21,360	7	171	160,897	8
25	61	34	174	106	3,547	1,733	1,242	6,922	44	144	62,973	9
68	32	80	250	41	5,314	952	1,199	7,936	—	2,467	65,742	10
3	8	23	40	20	1,001	455	392	1,942	—	27	20,101	11
—	—	1	8	—	320	152	14	495	—	92	3,891	12
—	20	50	102	5	2,390	1,605	1,478	5,650	16	88	63,736	13
12	9	5	14	7	1,016	501	4	1,568	7	27	10,583	14
356	184	240	804	359	27,969	9,182	6,779	45,873	74	3,016	387,923	15
8,321	6,915	10,923	43,549	21,522	388,795	74,468	214,542	769,035	7,785	27,143	7,032,803	16
4,555	4,205	6,716	26,348	12,223	202,741	40,623	123,907	421,318	3,967	10,317	3,836,181	17
172	98	115	429	38	3,998	1,131	2,254	8,235	117	380	78,584	18
70	81	49	472	301	4,814	895	1,977	8,659	33	177	132,982	19
138	—	32	66	22	613	192	557	1,620	7	59	18,185	20
4,935	4,384	6,912	27,315	12,584	212,166	42,841	128,695	439,832	4,124	10,933	4,065,932	21
3,386	2,531	4,011	16,234	8,938	176,629	31,627	85,847	329,203	3,661	16,210	2,966,871	22
570	403	693	2,729	1,630	35,792	5,998	14,817	62,632	599	3,206	574,936	23
—	—	—	—	—	140	30	30	200	—	2,430	7,700	1
360	450	510	1,980	500	19,690	3,800	9,220	36,510	180	1,590	375,780	2
340	360	530	2,240	570	20,880	4,190	8,410	37,520	380	1,230	363,630	3
500	650	920	3,530	720	25,100	4,580	14,270	50,270	340	1,210	431,960	4
520	430	930	3,910	1,990	26,790	5,140	16,100	55,810	370	680	457,940	5
310	260	450	2,010	1,710	15,600	2,920	11,690	34,950	490	490	288,430	6
240	130	240	800	770	4,470	1,500	5,730	13,880	340	500	145,710	7
140	70	80	510	240	4,450	800	3,310	9,600	210	210	82,870	8
120	20	50	180	200	2,870	480	1,880	5,800	100	280	51,510	9
70	40	60	200	90	1,870	500	1,700	4,530	80	270	54,940	10
40	40	40	130	40	1,850	270	1,000	3,410	10	240	30,500	11
20	40	30	100	20	920	230	350	1,710	20	150	18,190	12
20	30	10	100	20	770	140	200	1,290	—	100	12,720	13
20	20	10	50	20	620	110	120	970	10	70	9,070	14
20	—	30	90	30	1,630	230	340	2,370	10	270	23,390	15
20	—	10	50	20	1,310	200	230	1,840	—	100	19,900	16
2,740	2,540	3,900	15,880	6,940	128,960	25,120	74,580	260,660	2,540	9,820	2,374,240	17



**TABLE E**  
**1950 TAXATION YEAR—CANADA**  
**Distribution of Taxable Persons, Income and Tax**  
**By Counties or Census Divisions and Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Newfoundland</b>				<b>New Brunswick</b>			
City of St. John's.....	8,120	\$ 25,379	\$ 2,261	Albert.....	500	\$ 1,275	\$ 55
Labrador.....	570	1,425	85	Carleton.....	1,200	3,175	198
All other Areas.....	9,900	30,958	2,103	Charlotte.....	2,150	6,060	573
<b>Total Newfoundland.....</b>	<b>18,590</b>	<b>57,762</b>	<b>4,449</b>	Gloucester.....	1,890	5,334	301
				Kent.....	290	660	25
<b>Prince Edward Island</b>				King's.....	1,500	4,913	421
King's.....	350	787	37	Madawaska.....	1,940	5,804	278
Prince.....	1,720	4,561	278	Edmundston.....	<b>1,480</b>	<b>4,698</b>	<b>240</b>
Summerside.....	<b>1,040</b>	<b>2,836</b>	<b>191</b>	Northumberland.....	1,720	4,646	322
Queen's.....	3,110	8,645	540	Chatham.....	<b>510</b>	<b>1,382</b>	<b>113</b>
Charlottetown.....	<b>2,770</b>	<b>7,777</b>	<b>500</b>	Queen's.....	900	2,172	88
<b>Total Prince Edward Island....</b>	<b>5,180</b>	<b>13,993</b>	<b>855</b>	Restigouche.....	3,090	10,063	642
				Campbellton.....	<b>1,240</b>	<b>4,004</b>	<b>301</b>
<b>Nova Scotia</b>				Dalhousie.....	<b>920</b>	<b>3,575</b>	<b>248</b>
Annapolis.....	920	2,418	125	St. John.....	13,750	38,513	2,979
Antigonish.....	630	1,996	254	Saint John.....	<b>12,860</b>	<b>36,301</b>	<b>2,856</b>
Colchester.....	2,870	8,318	627	Sunbury.....	190	534	32
Truro.....	<b>2,030</b>	<b>6,379</b>	<b>541</b>	Victoria.....	880	2,751	256
Cumberland.....	3,220	8,805	483	Westmorland.....	11,330	30,336	1,773
Amherst.....	<b>1,250</b>	<b>3,434</b>	<b>202</b>	Moncton.....	<b>8,760</b>	<b>23,712</b>	<b>1,370</b>
Springhill.....	<b>1,210</b>	<b>3,503</b>	<b>183</b>	York.....	5,000	13,448	795
Digby.....	670	1,585	79	Fredericton.....	<b>3,180</b>	<b>9,036</b>	<b>603</b>
Guysborough.....	440	1,115	58	<b>Total New Brunswick.....</b>	<b>46,330</b>	<b>129,684</b>	<b>8,738</b>
Halifax.....	29,690	84,111	6,038				
Halifax.....	<b>24,670</b>	<b>69,912</b>	<b>5,039</b>	<b>Quebec</b>			
Hants.....	1,490	3,907	291	Abitibi.....	5,640	16,719	1,107
King's.....	2,100	5,677	358	Argenteuil.....	2,210	6,105	703
Lunenburg.....	2,020	5,931	404	Arthabaska.....	2,390	5,581	293
Pictou.....	4,240	11,846	691	Victoriaville.....	<b>700</b>	<b>1,838</b>	<b>111</b>
New Glasgow.....	<b>1,830</b>	<b>5,147</b>	<b>332</b>	Bagot.....	640	1,588	83
Stellarton.....	<b>800</b>	<b>2,306</b>	<b>115</b>	Beauce.....	1,340	4,352	397
Queen's.....	1,200	3,661	227	Beauharnois.....	5,240	13,556	674
Shelburne.....	540	1,385	95	Valleyfield.....	<b>3,140</b>	<b>8,016</b>	<b>439</b>
Yarmouth.....	1,290	3,486	201	Bellechasse.....	360	955	50
Yarmouth.....	<b>900</b>	<b>2,570</b>	<b>165</b>	Berthier.....	830	2,148	136
Cape Breton.....	16,600	47,182	2,895	Bonaventure.....	690	2,225	262
Sydney and Glace Bay.....	<b>9,500</b>	<b>28,324</b>	<b>1,924</b>	Brome.....	440	1,161	58
New Waterford.....	<b>1,820</b>	<b>4,745</b>	<b>202</b>	Chambly.....	9,760	27,277	1,771
North Sydney.....	<b>850</b>	<b>2,245</b>	<b>99</b>	Champlain.....	6,770	18,971	963
Sydney Mines.....	<b>960</b>	<b>2,475</b>	<b>122</b>	Cap de la Madeleine.....	<b>2,300</b>	<b>6,436</b>	<b>319</b>
Inverness.....	520	1,371	84	Grand-Mère.....	<b>1,470</b>	<b>4,192</b>	<b>231</b>
Richmond.....	220	559	19	La Tuque.....	<b>1,350</b>	<b>3,802</b>	<b>189</b>
Victoria.....	330	765	36	Charlevoix.....	480	1,209	41
<b>Total Nova Scotia.....</b>	<b>68,990</b>	<b>194,118</b>	<b>12,965</b>	Chateauguay.....	1,340	3,320	158
				Chicoutimi.....	6,810	20,158	1,103
				Chicoutimi.....	<b>2,440</b>	<b>7,327</b>	<b>600</b>
				Jonquiere.....	<b>2,010</b>	<b>5,673</b>	<b>196</b>

TABLE E—(Cont'd)

## 1950 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax  
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Quebec (Continued)</b>				<b>Quebec (Concluded)</b>			
<i>Kenogami</i> .....	990	\$ 3,191	\$ 144	St. Maurice.....	13,100	\$ 38,921	\$ 2,137
Compton.....	1,070	2,862	140	<i>Shawinigan Falls</i> .....	6,510	19,313	980
Dorchester.....	380	830	40	<i>Three Rivers</i> .....	6,120	18,465	1,118
Drummond.....	4,940	11,943	498	Shefford.....	3,740	9,593	631
<i>Drummondville</i> .....	1,360	3,541	188	<i>Granby</i> .....	960	2,459	136
Frontenac.....	490	1,421	74	Sherbrooke.....	9,100	25,861	1,966
Gaspé (Magdalen Islands)....	980	2,571	109	<i>Sherbrooke</i> .....	3,180	10,022	873
Hochelaga, Jacques Cartier and Laval.....	313,980	991,458	92,936	Soulanges.....	540	1,303	47
<i>Montreal</i> .....	313,980	991,458	92,936	Stanstead.....	3,490	8,823	575
Hull.....	11,230	28,361	1,439	<i>Magog</i> .....	510	1,585	119
<i>Hull</i> .....	7,250	18,055	882	Temiscouata.....	1,200	3,508	232
Huntingdon.....	780	2,399	207	<i>Riviere du Loup</i> .....	800	2,257	115
Iberville.....	1,010	2,695	151	Temiscamingue.....	6,010	18,315	1,192
Joliette.....	2,070	5,952	398	<i>Rouyn</i> .....	1,820	5,092	270
Kamouraska.....	500	1,480	90	Terrebonne.....	5,120	13,474	758
Labelle.....	360	1,215	102	<i>St. Jerome</i> .....	1,910	4,613	209
Lake St. John.....	2,290	7,144	366	Two Mountains.....	1,110	3,006	145
La Prairie.....	1,470	3,547	126	Vaudreuil.....	1,490	5,339	431
L'Assomption.....	1,030	2,557	100	Vercheres.....	1,110	2,915	137
Levis.....	2,860	8,185	453	Wolfe.....	350	1,394	299
<i>Levis</i> .....	1,900	5,691	365	Yamaska.....	190	503	21
L'Islet.....	410	1,209	63	<b>Total Quebec</b> .....	504,570	1,526,833	127,107
Lotbiniere.....	480	1,129	54				
Maskinonge.....	670	1,550	91	<b>Ontario</b>			
Matane.....	1,300	3,497	258	Algoma.....	14,150	43,657	3,428
Megantic.....	3,470	11,307	1,018	<i>Sault Ste. Marie</i> .....	11,620	36,436	2,978
<i>Thetford Mines</i> .....	2,380	7,782	647	Brant.....	17,560	50,802	3,967
Missisquoi.....	2,510	6,148	280	<i>Brantford</i> .....	14,390	42,590	3,478
Montcalm.....	290	683	38	Bruce.....	2,990	8,122	580
Montmagny.....	920	2,101	145	Carleton.....	63,080	189,125	16,024
Montmorency.....	2,620	6,300	271	<i>Ottawa</i> .....	61,330	184,444	15,779
Napierville.....	310	562	23	Cochrane.....	14,410	41,981	2,603
Nicolet.....	550	1,196	35	<i>Timmins, Porcupine and</i> <i>Schumacher</i> .....	7,760	22,193	1,230
Papineau.....	2,210	6,347	440	Dufferin.....	1,150	2,893	165
Pontiac.....	1,110	2,907	163	Dundas.....	820	2,184	146
Portneuf.....	2,090	5,725	254	Durham.....	4,560	12,850	772
Quebec.....	29,940	92,282	7,274	Elgin.....	8,460	25,509	1,841
<i>Quebec</i> .....	27,640	86,022	6,886	<i>St. Thomas</i> .....	5,520	17,354	1,348
Richelieu.....	2,730	7,002	339	Essex.....	57,580	177,052	13,963
<i>Sorel</i> .....	1,900	5,066	273	<i>Windsor</i> .....	42,180	127,971	9,890
Richmond.....	4,170	12,126	669	Frontenac.....	12,600	34,785	2,370
Rimouski.....	1,510	4,222	331	<i>Kingston</i> .....	10,960	30,568	2,150
Rouville.....	960	2,618	178	Glengarry.....	570	1,419	57
Saguenay (Anticosti Island)..	2,300	6,633	341	Grenville.....	1,910	5,171	325
St. Hyacinthe.....	3,470	8,301	539	Grey.....	6,320	18,130	1,410
<i>St. Hyacinthe</i> .....	2,960	7,301	507	<i>Owen Sound</i> .....	3,630	11,205	967
St. Johns.....	3,620	10,088	704				
<i>St. Johns</i> .....	3,000	8,569	630				



TABLE E—(Cont'd)

## 1950 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax  
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Ontario (Continued)</b>				<b>Ontario (Concluded)</b>			
Haldimand.....	3,260	\$ 9,382	\$ 744	Sudbury and Copper Cliff....	14,300	\$ 43,199	\$ 4,140
Haliburton.....	520	1,397	85	Timiskaming.....	8,100	23,980	1,631
Halton.....	8,020	25,794	2,278	Kirkland Lake.....	3,310	9,568	588
Hastings.....	12,780	35,361	2,429	Thunder Bay.....	24,060	68,275	4,337
Belleville.....	5,810	16,401	1,048	Fort William and Port Arthur..	18,290	51,492	3,227
Trenton.....	2,800	7,788	591	Victoria.....	3,260	8,957	782
Huron.....	4,110	11,510	774	Waterloo.....	36,410	97,129	6,875
Kenora (Patricia).....	6,680	19,070	1,118	Galt.....	5,940	17,153	1,464
Kent.....	13,540	38,423	2,792	Kitchener and Waterloo.....	21,120	56,854	4,093
Chatham.....	6,400	18,020	1,280	Welland.....	31,480	92,120	6,054
Lambton.....	14,810	43,127	3,206	Niagara Falls.....	10,540	30,723	2,038
Sarnia.....	9,730	29,361	2,417	Welland.....	7,110	21,182	1,499
Lanark.....	4,630	12,356	737	Wellington.....	12,310	34,448	2,852
Leeds.....	5,630	15,016	904	Guelph.....	9,140	25,180	1,919
Brockville.....	3,650	9,857	594	Wentworth.....	83,450	248,229	19,444
Lennox and Addington.....	1,510	4,020	256	Hamilton.....	75,130	221,233	17,261
Lincoln.....	21,740	66,371	5,159	York.....	406,970	1,246,922	117,056
St. Catharines.....	15,400	47,290	3,842	Toronto.....	370,690	1,128,050	106,056
Manitoulin.....	630	1,682	99				
Middlesex.....	39,360	115,312	10,178	<b>Total Ontario.....</b>	<b>1,092,520</b>	<b>3,246,039</b>	<b>267,313</b>
London.....	33,560	97,808	8,491				
Muskoka.....	2,500	7,184	636	<b>Manitoba</b>			
Nipissing.....	7,230	22,060	1,477	Division 1.....	600	1,800	206
North Bay.....	3,850	12,526	950	Division 2.....	1,240	3,676	268
Norfolk.....	4,830	14,927	1,207	Division 3.....	1,040	2,832	172
Northumberland.....	3,530	9,909	730	Division 4.....	1,050	2,812	190
Ontario.....	18,880	56,410	4,071	Division 5.....	2,020	5,470	300
Oshawa.....	13,340	41,565	3,169	Division 6.....	99,700	280,125	26,322
Oxford.....	9,500	25,367	1,658	Portage La Prairie.....	1,170	3,432	293
Woodstock.....	4,120	9,819	529	Winnipeg.....	97,200	273,117	25,825
Parry Sound.....	2,110	6,002	456	Division 7.....	6,210	16,258	999
Peel.....	11,140	34,686	2,795	Brandon.....	4,380	11,929	774
Perth.....	8,360	23,612	1,768	Division 8.....	2,170	5,656	301
Stratford.....	5,080	14,818	1,186	Division 9.....	2,190	5,845	371
Peterborough.....	13,810	38,627	2,672	Selkirk.....	1,220	3,444	248
Peterborough.....	11,600	32,812	2,348	Division 10.....	1,050	2,826	179
Prescott.....	1,490	4,270	335	Division 11.....	1,630	4,720	307
Prince Edward.....	1,560	3,871	214	Division 12.....	1,010	2,269	104
Rainy River.....	3,040	9,599	684	Division 13.....	1,630	4,548	290
Renfrew.....	7,930	21,260	1,438	Division 14.....	900	2,488	180
Pembroke.....	1,650	4,516	374	Division 15.....	450	1,257	71
Russell.....	550	1,129	44	Division 16.....	6,060	19,838	1,435
Simcoe.....	13,410	36,714	2,461	The Pas and Flin Flon.....	4,010	13,963	1,051
Barrie.....	3,120	9,100	665				
Orillia.....	2,810	7,832	576	<b>Total Manitoba.....</b>	<b>128,950</b>	<b>362,420</b>	<b>31,695</b>
Stormont.....	8,340	22,562	1,334				
Cornwall.....	7,560	20,512	1,220				
Sudbury.....	24,890	75,289	5,892				

TABLE E—(Concluded)

## 1950 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax  
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Saskatchewan</b>				<b>Alberta (Concluded)</b>			
Division 1.....	2,940	\$ 7,968	\$ 508	Division 13.....	810	\$ 2,058	\$ 107
Division 2.....	3,010	9,009	663	Division 14.....	2,380	6,207	387
Weyburn.....	1,180	3,053	190	Division 15.....	1,330	3,799	290
Division 3.....	1,860	5,780	476	Division 16.....	2,170	6,507	553
Division 4.....	990	3,061	245	Division 17.....	440	1,398	110
Division 5.....	3,140	8,704	526	Northwest Territories.....	1,640	4,749	392
Division 6.....	23,900	71,146	6,018				
Regina.....	20,590	59,308	4,888	<b>Total Alberta.....</b>	<b>150,550</b>	<b>450,789</b>	<b>36,853</b>
Division 7.....	6,930	19,231	1,196				
Moose Jaw.....	5,630	16,105	1,028	<b>British Columbia</b>			
Division 8.....	3,330	10,185	867	Division 1.....	4,830	13,410	938
Swift Current.....	1,490	4,380	384	Division 2.....	14,930	44,836	3,071
Division 9.....	2,960	7,987	600	Nelson.....	2,260	6,739	466
Yorkton.....	1,320	3,580	299	Trail and Kimberley.....	6,940	21,522	1,630
Division 10.....	1,440	3,826	220	Division 3.....	10,550	29,111	1,824
Division 11.....	15,720	43,402	2,997	Kelowna.....	2,540	6,915	403
Saskatoon.....	10,680	30,571	2,306	Vernon.....	1,590	4,286	276
Division 12.....	2,030	6,675	535	Division 4.....	160,350	475,713	41,356
Division 13.....	2,560	7,946	604	New Westminster.....	15,880	43,549	2,729
Division 14.....	3,050	9,275	726	Vancouver.....	128,960	388,795	35,792
Division 15.....	5,930	17,304	1,271	Division 5.....	46,750	136,713	10,005
Prince Albert.....	2,680	7,686	561	Nanaimo.....	3,900	10,923	693
Division 16.....	3,070	8,473	626	Victoria.....	25,120	74,468	5,998
North Battleford.....	1,470	4,406	406	Division 6.....	6,220	17,058	1,075
Division 17.....	2,200	5,731	336	Kamloops.....	2,740	8,321	570
Division 18.....	480	1,499	110	Division 7.....	4,480	14,629	1,342
<b>Total Saskatchewan.....</b>	<b>85,540</b>	<b>247,202</b>	<b>18,524</b>	Division 8.....	6,080	18,778	1,704
				Division 9.....	4,560	13,553	1,006
<b>Alberta</b>				Prince Rupert.....	3,270	9,520	660
Division 1.....	5,610	18,347	1,634	Division 10.....	1,910	5,234	311
Medicine Hat.....	3,180	8,867	593	<b>Total British Columbia.....</b>	<b>260,660</b>	<b>769,035</b>	<b>62,632</b>
Division 2.....	12,180	39,097	3,323	<b>Yukon.....</b>	<b>2,540</b>	<b>7,785</b>	<b>599</b>
Lethbridge.....	6,240	20,668	1,960				
Division 3.....	1,820	5,337	393	<b>Non-Residents</b>			
Division 4.....	3,960	14,059	1,212	British Empire.....	1,290	2,916	213
Division 5.....	1,590	4,521	275	United States.....	7,970	22,156	2,753
Division 6.....	49,170	151,291	13,515	Elsewhere.....	560	2,071	240
Calgary.....	40,290	122,707	11,137	<b>Total Non-Residents.....</b>	<b>9,820</b>	<b>27,143</b>	<b>3,206</b>
Division 7.....	2,580	7,234	462	<b>Grand Total.....</b>	<b>2,374,240</b>	<b>7,032,803</b>	<b>574,936</b>
Division 8.....	7,310	20,979	1,526				
Division 9.....	2,020	5,416	330				
Division 10.....	2,600	7,054	408				
Division 11.....	50,960	147,008	11,555				
Edmonton.....	46,800	134,504	10,547				
Division 12.....	1,980	5,728	381				



**TABLE F**  
**1950 TAXATION YEAR—CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
(All money figures in thousands of dollars)

TAXED AS SINGLE—WITH NO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....	5,210	\$ 2,463	\$ 203	1,750	\$ 1,117	\$ 106	6,960	\$ 3,580	\$ 309
\$1,000—1,100.....	25,880	28,224	234	31,040	32,010	259	56,920	60,234	493
1,100—1,200.....	32,980	38,458	708	43,460	49,256	816	76,440	87,714	1,524
1,200—1,300.....	31,240	39,019	1,050	46,900	58,665	1,521	78,140	97,684	2,571
1,300—1,400.....	34,670	46,592	1,643	45,840	61,667	2,128	80,510	108,259	3,771
1,400—1,500.....	32,120	46,407	1,983	42,690	61,871	2,590	74,810	108,278	4,573
1,500—1,600.....	33,920	52,468	2,528	42,340	65,518	3,124	76,260	117,986	5,652
1,600—1,700.....	31,290	51,480	2,715	37,320	61,409	3,530	68,610	112,889	6,245
1,700—1,800.....	32,730	57,135	3,361	34,650	60,491	3,460	67,380	117,626	6,821
1,800—1,900.....	32,380	59,743	3,757	31,120	57,447	3,554	63,500	117,190	7,311
1,900—2,000.....	31,410	61,299	4,156	24,090	46,857	3,120	55,500	108,156	7,276
2,000—2,100.....	31,150	64,037	4,548	22,820	46,743	3,320	53,970	110,780	7,868
2,100—2,200.....	28,580	61,349	4,630	17,570	37,632	2,722	46,150	98,981	7,352
2,200—2,300.....	26,040	58,447	4,638	14,080	31,562	2,403	40,120	90,009	7,041
2,300—2,400.....	24,330	57,211	4,708	9,580	22,449	1,760	33,910	79,660	6,468
2,400—2,500.....	23,620	57,577	4,936	8,510	21,016	1,692	32,130	78,593	6,628
2,500—2,600.....	20,690	52,324	4,658	6,270	15,928	1,329	26,960	68,252	5,987
2,600—2,700.....	18,320	48,337	4,532	5,400	14,244	1,212	23,720	62,581	5,744
2,700—2,800.....	16,360	44,887	4,223	4,560	12,542	1,061	20,920	57,429	5,284
2,800—2,900.....	13,390	37,652	3,623	3,620	10,207	876	17,010	47,859	4,499
2,900—3,000.....	11,940	35,023	3,139	2,520	7,409	654	14,460	42,432	3,793
3,000—4,000.....	53,650	178,900	18,584	12,810	43,060	4,542	66,460	221,960	23,126
4,000—5,000.....	10,610	46,579	5,528	3,820	16,864	1,731	14,430	63,443	7,259
5,000—6,000.....	4,360	23,451	3,011	1,950	10,662	1,173	6,310	34,113	4,184
6,000—7,000.....	2,290	14,712	2,021	1,110	6,748	887	3,400	21,460	2,908
7,000—8,000.....	1,380	10,204	1,525	920	6,983	868	2,300	17,187	2,393
8,000—9,000.....	830	7,187	1,137	510	4,349	603	1,340	11,536	1,740
9,000—10,000.....	620	5,671	932	270	2,565	407	890	8,236	1,339
Over 10,000.....	4,390	90,118	26,414	2,020	40,375	10,851	6,410	130,493	37,265
Total.....	616,380	1,376,954	125,125	499,540	907,646	62,299	1,115,920	2,284,600	187,424

TAXED AS SINGLE—WITH ONE OR MORE DEPENDENTS										
		\$	\$		\$	\$		\$	\$	
Under \$1,000.....	{	90	85	4	10	6	1	100	91	5
\$1,000—1,100.....		160	186	2	310	372	5	470	558	7
1,100—1,200.....		570	711	9	750	937	11	1,320	1,648	20
1,200—1,300.....		810	1,088	18	840	1,131	16	1,650	2,219	34
1,300—1,400.....		1,360	1,971	30	1,550	2,247	33	2,910	4,218	63
1,400—1,500.....		1,930	3,141	83	1,600	2,472	50	3,530	5,613	133
1,500—1,600.....		1,980	3,257	87	1,690	2,787	65	3,670	6,044	152
1,600—1,700.....		2,210	3,860	125	1,710	2,979	91	3,920	6,839	216
1,700—1,800.....		2,630	4,854	180	1,530	2,826	99	4,160	7,680	279
1,800—1,900.....		2,560	4,982	206	1,420	2,764	105	3,980	7,746	311
1,900—2,000.....		3,160	6,462	285	1,270	2,596	111	4,430	9,058	396
2,000—2,100.....		2,870	6,146	305	1,060	2,274	104	3,930	8,420	409
2,100—2,200.....		3,310	7,436	392	870	1,956	105	4,180	9,392	497
2,200—2,300.....		3,090	7,257	423	660	1,544	81	3,750	8,801	504
2,300—2,400.....		3,190	7,764	462	600	1,466	79	3,790	9,230	541
2,400—2,500.....		2,970	7,544	471	420	1,068	67	3,390	8,612	538
2,500—2,600.....		3,040	8,045	541	290	768	45	3,330	8,813	586
2,600—2,700.....		2,610	7,163	512	340	930	59	2,950	8,093	571
2,700—2,800.....		2,110	5,997	441	290	814	55	2,400	6,811	496
2,800—2,900.....		1,770	5,209	405	180	532	38	1,950	5,741	443
2,900—3,000.....		9,040	30,457	2,624	1,030	3,442	247	10,070	33,899	2,871
3,000—4,000.....		2,350	10,346	1,091	350	1,594	148	2,700	11,940	1,239
4,000—5,000.....		950	5,147	609	110	608	59	1,060	5,755	668
5,000—6,000.....		620	3,911	487	110	717	62	730	4,628	549
6,000—7,000.....		440	3,377	461	40	297	36	480	3,674	497
7,000—8,000.....		290	2,328	371	20	165	12	310	2,493	383
8,000—9,000.....		200	1,897	278	30	282	45	230	2,179	323
9,000—10,000.....		1,980	46,864	14,490	240	6,998	1,824	2,220	53,862	16,314
Over 10,000.....										
Total.....		58,290	197,485	25,392	19,320	46,572	3,653	77,610	244,057	29,045



**TABLE F—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**

(All money figures in thousands of dollars)

**TAXED AS MARRIED—WITH NO DEPENDENTS**

	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	270	183	10	40	11	1	310	194	11
\$1,000—1,100.....	160	166	2	100	106	1	260	272	3
1,100—1,200.....	210	238	4	60	67	1	270	305	5
1,200—1,300.....	220	276	6	100	124	3	320	400	9
1,300—1,400.....	280	377	8	220	300	7	500	677	15
1,400—1,500.....	530	792	24	120	172	6	650	964	30
1,500—1,600.....	670	1,035	32	250	386	12	920	1,421	44
1,600—1,700.....	1,170	1,935	42	290	476	15	1,460	2,411	57
1,700—1,800.....	1,460	2,587	70	400	701	22	1,860	3,288	92
1,800—1,900.....	2,210	4,076	98	280	519	15	2,490	4,595	113
1,900—2,000.....	2,590	5,051	134	290	568	18	2,880	5,619	152
2,000—2,100.....	16,370	33,369	288	2,310	4,741	38	18,680	38,110	326
2,100—2,200.....	22,000	47,250	564	2,360	5,067	62	24,360	52,317	626
2,200—2,300.....	23,280	52,403	848	2,610	5,861	84	25,890	58,264	932
2,300—2,400.....	23,500	55,187	1,164	2,240	5,248	101	25,740	60,435	1,265
2,400—2,500.....	24,320	59,494	1,523	1,680	4,104	97	26,000	63,598	1,620
2,500—2,600.....	25,490	64,936	1,862	1,540	3,920	103	27,030	68,856	1,965
2,600—2,700.....	24,710	65,341	1,989	1,370	3,620	105	26,080	68,961	2,094
2,700—2,800.....	22,340	61,299	2,170	840	2,305	74	23,180	63,604	2,244
2,800—2,900.....	20,100	57,387	2,244	770	2,187	76	20,870	59,574	2,320
2,900—3,000.....	18,170	53,626	2,285	600	1,763	64	18,770	55,389	2,349
3,000—4,000.....	102,360	347,518	19,631	3,610	12,281	1,344	105,970	359,799	20,975
4,000—5,000.....	33,260	148,127	11,783	800	3,326	275	34,060	151,453	12,058
5,000—6,000.....	13,380	70,823	7,441	340	1,830	164	13,720	72,653	7,605
6,000—7,000.....	8,120	53,165	5,922	260	1,682	172	8,380	54,847	6,094
7,000—8,000.....	4,560	34,146	4,235	80	453	64	4,640	34,599	4,299
8,000—9,000.....	3,380	28,647	3,857	50	424	56	3,430	29,071	3,913
9,000—10,000.....	2,340	21,879	3,223	10	98	19	2,350	21,977	3,242
Over 10,000.....	11,180	213,216	55,375	260	4,149	894	11,440	217,365	56,269
Total.....	408,630	1,484,529	126,834	23,880	66,489	3,893	432,510	1,551,018	130,727

**TAXED AS MARRIED—WITH ONE DEPENDENT**

TAXED AS MARRIED—WITH ONE DEPENDENT										
		\$	\$		\$	\$		\$	\$	
Under \$1,000.....	}									
\$1,000— 1,100.....										
1,100— 1,200.....		340	385	19	40	47	2	380	432	21
1,200— 1,300.....										
1,300— 1,400.....	}									
1,400— 1,500.....		100	143	10	10	14	—	110	157	10
1,500— 1,600.....		150	242	14	70	108	2	220	350	16
1,600— 1,700.....		310	511	18	40	66	1	350	577	19
1,700— 1,800.....		320	560	19	50	87	1	370	647	20
1,800— 1,900.....		580	1,079	22	80	147	4	660	1,226	26
1,900— 2,000.....		780	1,519	31	100	194	6	880	1,713	37
2,000— 2,100.....		1,000	2,056	45	80	165	3	1,080	2,221	48
2,100— 2,200.....		5,320	11,534	85	210	453	6	5,530	11,987	91
2,200— 2,300.....		14,060	31,627	241	280	629	6	14,340	32,256	247
2,300— 2,400.....		16,880	39,735	516	340	801	15	17,220	40,536	531
2,400— 2,500.....		20,690	50,620	748	290	711	8	20,980	51,331	756
2,500— 2,600.....		20,830	53,529	964	300	764	12	21,130	54,293	976
2,600— 2,700.....		22,550	59,685	1,272	400	1,060	17	22,950	60,745	1,289
2,700— 2,800.....		20,910	57,435	1,495	250	686	13	21,160	58,121	1,508
2,800— 2,900.....		18,280	52,200	1,592	230	653	17	18,510	52,853	1,609
2,900— 3,000.....		16,890	49,715	2,021	220	640	18	17,110	50,355	2,039
3,000— 4,000.....		95,590	324,161	15,583	1,140	3,914	178	96,730	328,075	15,761
4,000— 5,000.....		29,110	127,678	9,253	370	1,650	114	29,480	129,328	9,367
5,000— 6,000.....		11,590	64,899	5,941	200	1,114	95	11,790	66,013	6,036
6,000— 7,000.....		6,050	38,810	4,160	30	184	19	6,080	38,994	4,179
7,000— 8,000.....		3,420	25,469	3,060	60	418	51	3,480	25,887	3,111
8,000— 9,000.....		2,350	19,740	2,631	50	419	53	2,400	20,159	2,684
9,000—10,000.....		1,740	16,471	2,355	20	189	25	1,760	16,660	2,380
Over 10,000.....		7,280	131,162	33,785	90	1,474	315	7,370	132,636	34,100
Total.....		317,120	1,160,965	85,880	4,950	16,587	981	322,070	1,177,552	86,861

**TABLE F—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**

**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH TWO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	370	464	30	10	14	1	380	478	31
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....	90	156	4	20	35	2	110	191	6
1,700—1,800.....									
1,800—1,900.....	200	371	8	10	18	—	210	389	8
1,900—2,000.....	300	586	9	20	39	—	320	625	9
2,000—2,100.....	450	922	12	20	41	1	470	963	13
2,100—2,200.....	450	970	15	30	65	2	480	1,035	17
2,200—2,300.....	770	1,733	36	20	45	1	790	1,778	37
2,300—2,400.....	8,840	20,803	98	140	328	2	8,980	21,131	100
2,400—2,500.....	12,350	30,191	247	200	488	4	12,550	30,679	251
2,500—2,600.....	15,410	39,283	455	100	254	3	15,510	39,537	458
2,600—2,700.....	17,030	45,086	650	140	371	10	17,170	45,457	660
2,700—2,800.....	15,850	43,500	813	150	411	7	16,000	43,911	820
2,800—2,900.....	16,290	46,554	1,030	80	228	5	16,370	46,782	1,035
2,900—3,000.....	15,090	44,449	1,126	110	322	10	15,200	44,771	1,136
3,000—4,000.....	82,100	271,783	11,146	510	9,197	69	82,610	280,980	11,215
4,000—5,000.....	28,830	127,373	8,464	160	726	49	28,990	128,099	8,513
5,000—6,000.....	12,060	65,429	8,522	90	484	42	12,150	65,913	8,564
6,000—7,000.....	6,610	42,253	4,403	20	128	14	6,630	42,381	4,417
7,000—8,000.....	3,840	28,106	3,352	40	301	34	3,880	28,407	3,386
8,000—9,000.....	2,430	20,597	2,634	50	429	45	2,480	21,026	2,679
9,000—10,000.....	2,090	20,597	2,882	10	94	11	2,100	20,691	2,893
Over 10,000.....	7,980	138,032	33,311	100	2,178	596	8,080	140,210	33,907
Total.....	249,430	989,238	79,247	2,030	16,196	908	251,460	1,005,434	80,155

TAXED AS MARRIED—WITH THREE DEPENDENTS									
		\$			\$			\$	
			\$		\$			\$	\$
Under \$1,000.....	310	485	14				310	485	14
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....	60	123	2				60	123	2
1,700—1,800.....									
1,800—1,900.....	70	150	3				70	150	3
1,900—2,000.....									
2,000—2,100.....	200	454	9	10	22	—	210	476	9
2,100—2,200.....	190	444	12	10	23	—	200	467	12
2,200—2,300.....	1,650	4,086	17	—	—	—	1,650	4,086	17
2,300—2,400.....	5,010	12,996	125	50	127	1	5,060	13,123	126
2,400—2,500.....	6,270	16,586	141	60	159	3	6,330	16,745	144
2,500—2,600.....	7,190	19,750	231	50	138	1	7,240	19,888	232
2,600—2,700.....	7,090	20,198	299	50	144	2	7,140	20,342	301
2,700—2,800.....	6,980	20,547	377	—	—	—	6,980	20,547	377
2,800—2,900.....	42,850	145,756	4,748	280	544	34	43,130	146,300	4,782
2,900—3,000.....	14,190	62,588	3,738	110	486	33	14,300	63,074	3,771
3,000—4,000.....	5,850	31,681	2,538	60	327	28	5,910	32,008	2,566
4,000—5,000.....	3,350	21,625	2,093	—	—	—	3,350	21,625	2,093
5,000—6,000.....	1,930	14,885	1,614	—	—	—	1,930	14,885	1,614
6,000—7,000.....	1,660	14,055	1,753	50	426	50	1,710	14,481	1,803
7,000—8,000.....	950	9,015	1,220	—	—	—	950	9,015	1,220
8,000—9,000.....	4,520	77,362	18,114	50	806	156	4,570	78,168	18,270
Over 10,000.....									
Total.....	110,320	472,786	37,048	780	3,202	308	111,100	475,988	37,356



**TABLE F—(Concluded)**  
**1950 TAXATION YEAR—CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
 (All money figures in thousands of dollars)

TAXED AS MARRIED—WITH FOUR DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	390	903	18	30	64	—	420	967	18
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....									
1,700—1,800.....									
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....									
2,100—2,200.....									
2,200—2,300.....									
2,300—2,400.....									
2,400—2,500.....									
2,500—2,600.....									
2,600—2,700.....	1,540	4,086	18	20	53	—	1,560	4,139	18
2,700—2,800.....	2,230	6,118	35	10	27	—	2,240	6,145	35
2,800—2,900.....	2,340	6,661	61	—	—	—	2,340	6,661	61
2,900—3,000.....	2,710	7,979	95	—	—	—	2,710	7,979	95
3,000—4,000.....	17,580	59,852	1,538	80	267	5	17,660	60,119	1,543
4,000—5,000.....	5,470	23,710	1,204	50	221	9	5,520	23,931	1,213
5,000—6,000.....	2,420	13,105	960	20	110	8	2,440	13,215	968
6,000—7,000.....	1,190	7,670	684	20	136	13	1,210	7,806	697
7,000—8,000.....	870	6,484	667	10	76	8	880	6,560	675
8,000—9,000.....	680	5,546	635	—	—	—	680	5,546	635
9,000—10,000.....	510	4,698	601	—	—	—	510	4,698	601
Over 10,000.....	2,170	36,156	9,089	30	1,092	402	2,200	37,248	9,491
Total.....	40,100	182,968	15,605	270	2,046	445	40,370	185,014	16,050

TAXED AS MARRIED—WITH FIVE OR MORE DEPENDENTS									
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	180	382	7	10	26	1	190	408	8
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....									
1,700—1,800.....									
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....									
2,100—2,200.....									
2,200—2,300.....									
2,300—2,400.....									
2,400—2,500.....									
2,500—2,600.....									
2,600—2,700.....									
2,700—2,800.....	370	1,033	6	—	—	—	370	1,033	6
2,800—2,900.....	640	1,830	15	—	—	—	640	1,830	15
2,900—3,000.....	1,010	2,981	23	—	—	—	1,010	2,981	23
3,000—4,000.....	11,510	39,781	701	60	195	2	11,570	39,976	703
4,000—5,000.....	4,880	21,525	802	20	489	1	4,900	22,014	803
5,000—6,000.....	1,560	8,473	499	—	—	—	1,560	8,473	499
6,000—7,000.....	720	4,592	341	—	—	—	720	4,592	341
7,000—8,000.....	590	4,663	380	10	73	6	600	4,736	386
8,000—9,000.....	360	3,054	326	10	84	9	370	3,138	335
9,000—10,000.....	270	2,544	299	10	96	11	280	2,640	310
Over 10,000.....	970	17,004	3,826	20	315	63	990	17,319	3,889
Total.....	23,060	107,862	7,225	140	1,278	93	23,200	109,140	7,318

**TABLE G**  
**1950 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

INCOME CLASS	Newfoundland			Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Under \$1,000. ....	30	\$ 15	\$ 2	—	\$ —	\$ —	50	\$ 20	\$ 1	20	\$ 27	\$ 1
\$1,000—1,100. ....	570	603	6	270	282	2	2,330	2,459	18	1,820	1,924	15
1,100—1,200. ....	600	694	13	300	343	6	2,600	2,974	53	2,080	2,385	42
1,200—1,300. ....	440	557	12	280	347	8	3,030	3,770	95	2,130	2,655	71
1,300—1,400. ....	640	860	32	260	348	13	2,850	3,829	132	2,100	2,813	95
1,400—1,500. ....	500	722	30	250	358	16	2,310	3,342	138	1,870	2,701	108
1,500—1,600. ....	650	1,005	50	220	342	17	2,170	3,345	148	1,670	2,577	121
1,600—1,700. ....	540	887	42	240	395	20	2,000	3,293	164	1,330	2,194	110
1,700—1,800. ....	360	638	35	110	192	10	1,770	3,087	173	1,400	2,442	128
1,800—1,900. ....	350	656	40	130	239	14	1,660	3,062	173	1,230	2,272	132
1,900—2,000. ....	270	535	36	70	136	8	1,700	3,305	225	1,060	2,067	125
1,000—2,000. ....	4,920	7,157	296	2,130	2,982	114	22,420	32,466	1,319	16,690	24,030	947
2,000—2,100. ....	510	1,046	50	120	244	13	2,440	5,097	205	1,410	2,895	125
2,100—2,200. ....	500	1,073	51	110	237	10	2,380	5,120	218	1,320	2,830	113
2,200—2,300. ....	590	1,329	55	140	316	8	2,520	5,657	210	1,540	3,455	123
2,300—2,400. ....	740	1,742	68	170	399	11	2,640	6,198	200	1,820	4,272	138
2,400—2,500. ....	670	1,643	56	140	343	12	2,900	7,092	222	1,850	4,525	135
2,500—2,600. ....	780	2,015	60	200	507	17	3,330	8,474	266	2,010	5,125	150
2,600—2,700. ....	780	2,067	69	160	422	8	3,160	8,369	278	1,990	5,261	157
2,700—2,800. ....	820	2,248	93	150	415	17	3,250	8,922	292	1,730	4,741	157
2,800—2,900. ....	660	1,890	74	190	540	25	1,870	5,320	189	1,590	4,522	149
2,900—3,000. ....	720	2,123	88	120	351	17	2,290	6,743	253	1,240	3,655	120
2,000—3,000. ....	6,770	17,176	664	1,500	3,774	138	26,780	66,992	2,333	16,500	41,281	1,367
3,000—3,500. ....	2,450	7,900	377	540	1,740	75	8,220	26,435	1,184	4,790	15,498	710
3,500—4,000. ....	1,520	5,645	324	340	1,284	65	3,650	13,550	748	2,930	10,904	549
3,000—4,000. ....	3,970	13,545	701	880	3,024	140	11,870	39,985	1,932	7,720	26,402	1,259
4,000—4,500. ....	890	3,790	260	180	759	50	2,160	9,080	614	1,760	7,429	466
4,500—5,000. ....	570	2,714	207	130	611	39	1,180	5,589	433	1,020	4,835	356
4,000—5,000. ....	1,460	6,504	467	310	1,370	89	3,340	14,669	1,047	2,780	12,264	822
5,000—6,000. ....	490	2,681	250	120	648	51	1,610	8,758	815	830	4,458	397
6,000—7,000. ....	190	1,197	123	60	380	49	840	5,302	542	320	2,036	218
7,000—8,000. ....	240	1,807	228	40	299	36	470	3,462	410	270	2,022	223
8,000—9,000. ....	80	696	92	70	578	67	410	3,451	451	100	847	113
9,000—10,000. ....	130	1,239	176	—	—	—	220	2,086	283	220	2,056	285
5,000—10,000. ....	1,130	7,620	869	290	1,905	203	3,550	23,059	2,501	1,740	11,419	1,236
10,000—15,000. ....	140	1,826	340	40	459	76	620	7,855	1,292	450	5,462	918
15,000—20,000. ....	100	1,840	443	30	479	95	160	2,761	630	270	4,667	1,040
20,000—25,000. ....	30	624	145	—	—	—	70	1,553	417	80	1,798	475
10,000—25,000. ....	270	4,290	928	70	938	171	850	12,169	2,339	800	11,927	2,433
Over 25,000. ....	40	1,455	522	—	—	—	130	4,758	1,493	80	2,334	673
Grand Total. ....	18,590	57,762	4,449	5,180	13,993	855	68,990	194,118	12,965	46,330	129,684	8,738



**TABLE G—(Cont'd)**  
**1950 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

	Quebec			Ontario			Manitoba		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....	220	\$ 265	\$ 21	4,210	\$ 2,167	\$ 177	180	\$ 70	\$ 5
\$1,000—1,100.....	12,140	12,773	73	22,820	24,308	233	4,140	4,392	30
1,100—1,200.....	19,180	22,004	297	29,250	33,652	635	8,320	9,501	164
1,200—1,300.....	19,980	25,085	576	32,320	40,402	1,112	5,160	6,422	171
1,300—1,400.....	19,720	26,477	797	34,490	46,394	1,653	5,420	7,296	256
1,400—1,500.....	18,500	26,753	980	33,400	48,454	2,077	4,480	6,473	267
1,500—1,600.....	18,680	28,868	1,208	35,850	55,704	2,707	4,620	7,142	337
1,600—1,700.....	17,230	28,331	1,616	34,120	56,186	2,927	4,030	6,628	333
1,700—1,800.....	16,060	28,019	1,434	34,900	60,976	3,487	4,090	7,136	402
1,800—1,900.....	15,020	27,696	1,553	34,410	63,498	3,802	3,480	6,430	380
1,900—2,000.....	13,540	26,344	1,576	30,130	58,815	3,728	3,270	6,367	394
1,000—2,000.....	170,050	252,350	10,110	321,690	488,389	22,361	47,010	67,787	2,734
2,000—2,100.....	16,130	33,002	1,685	38,070	77,936	4,343	3,960	8,105	420
2,100—2,200.....	15,880	34,065	1,608	37,910	81,437	4,207	4,690	10,055	425
2,200—2,300.....	16,500	37,080	1,546	40,900	91,890	4,481	4,710	10,562	421
2,300—2,400.....	17,850	41,885	1,610	41,920	98,600	4,495	5,160	12,139	470
2,400—2,500.....	19,400	47,451	1,713	44,980	110,020	4,979	5,230	12,783	465
2,500—2,600.....	19,120	48,867	1,662	45,620	116,346	5,071	5,730	14,577	494
2,600—2,700.....	21,270	56,213	1,941	46,600	123,235	5,289	5,570	14,726	500
2,700—2,800.....	19,040	52,284	1,751	44,270	121,525	5,570	4,360	11,952	424
2,800—2,900.....	17,670	50,289	1,711	41,710	118,720	5,490	3,650	10,378	418
2,900—3,000.....	16,220	47,735	1,719	37,490	110,366	5,352	3,510	10,337	442
2,000—3,000.....	179,080	448,871	16,946	419,470	1,050,075	49,277	46,570	115,614	4,479
3,000—3,500.....	57,360	184,132	7,820	140,640	452,660	24,977	13,100	42,154	2,024
3,500—4,000.....	29,530	110,057	5,984	71,790	267,537	17,322	7,000	26,119	1,519
3,000—4,000.....	86,890	294,189	13,804	212,430	720,197	42,299	20,100	68,273	3,543
4,000—4,500.....	17,230	72,717	4,608	36,550	154,359	11,274	4,470	18,849	1,292
4,500—5,000.....	10,720	50,532	3,813	23,680	111,893	9,116	2,380	11,244	877
4,000—5,000.....	27,950	123,249	8,421	60,230	266,252	20,390	6,850	30,093	2,169
5,000—6,000.....	12,850	69,611	6,200	25,190	136,638	12,851	2,710	14,722	4,330
6,000—7,000.....	7,140	45,962	4,747	12,900	83,043	9,109	1,540	9,906	1,079
7,000—8,000.....	4,560	34,066	3,972	7,700	57,721	6,988	900	6,697	815
8,000—9,000.....	3,230	27,213	3,500	5,530	46,795	6,217	630	5,330	688
9,000—10,000.....	2,110	19,973	2,737	3,860	36,602	5,245	440	4,186	606
5,000—10,000.....	29,890	196,825	21,156	55,180	360,799	40,410	6,220	40,841	7,518
10,000—15,000.....	5,190	62,598	10,432	10,180	122,365	21,217	1,240	14,798	2,533
15,000—20,000.....	2,230	38,176	8,475	4,430	76,289	17,233	360	6,111	1,351
20,000—25,000.....	1,040	23,197	6,060	1,900	42,043	11,214	180	4,001	1,093
10,000—25,000.....	8,460	123,971	24,967	16,510	240,697	49,664	1,780	24,910	4,977
Over 25,000.....	2,030	87,113	31,682	2,800	117,463	42,735	240	14,832	6,270
Grand Total.....	504,570	1,526,833	127,107	1,092,520	3,246,039	267,313	128,950	362,420	31,695

**TABLE G—(Concluded)**  
**1950 TAXATION YEAR—CANADA**  
**Distribution of Taxable Persons, Income and Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

INCOME CLASS	Saskatchewan			Alberta			British Columbia			Yukon and Non-Residents		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Under \$1,000.....	170	\$ 163	\$ 13	190	\$ 103	\$ 9	200	\$ 115	\$ 7	2,430	\$ 1,218	\$ 118
\$1,000—1,100.....	2,440	2,571	19	4,400	4,625	40	6,010	6,344	47	400	408	20
1,100—1,200.....	3,330	3,824	72	4,620	5,296	99	6,620	7,581	139	320	368	18
1,200—1,300.....	3,320	4,127	108	5,420	6,760	187	7,470	9,320	250	340	424	17
1,300—1,400.....	3,520	4,741	169	5,150	6,934	250	8,240	11,098	400	360	485	29
1,400—1,500.....	3,630	5,239	220	5,070	7,322	312	8,170	11,820	500	350	504	30
1,500—1,600.....	3,190	4,924	232	5,320	8,227	398	8,260	12,770	595	400	622	36
1,600—1,700.....	2,670	4,398	232	4,400	7,231	375	7,260	11,933	625	330	544	32
1,700—1,800.....	2,790	4,875	275	4,200	7,337	417	7,710	13,464	765	300	522	31
1,800—1,900.....	2,700	4,975	298	4,330	7,987	468	7,550	13,962	847	270	486	36
1,900—2,000.....	2,450	4,759	292	4,090	7,948	518	6,740	13,123	842	310	606	44
1,000—2,000.....	30,040	44,433	1,917	47,000	69,667	3,064	74,030	111,415	5,010	3,380	4,969	293
2,000—2,100.....	2,880	5,897	335	4,850	9,957	548	8,070	16,564	889	280	573	41
2,100—2,200.....	2,880	6,176	293	5,350	11,481	564	9,160	19,685	957	360	773	53
2,200—2,300.....	2,840	6,388	259	5,440	12,229	546	10,020	22,526	1,070	360	810	45
2,300—2,400.....	2,880	6,760	249	5,860	13,770	550	10,590	24,864	1,060	250	587	33
2,400—2,500.....	3,270	8,029	287	6,090	14,888	601	12,430	30,410	1,306	300	723	44
2,500—2,600.....	3,390	8,623	311	6,500	16,559	647	12,300	31,321	1,344	250	637	30
2,600—2,700.....	3,260	8,623	324	6,410	16,938	667	11,880	31,428	1,291	100	265	13
2,700—2,800.....	2,990	8,217	265	5,670	15,567	651	11,470	31,502	1,430	310	851	53
2,800—2,900.....	2,480	7,053	283	4,830	13,743	588	10,440	29,716	1,367	190	541	42
2,900—3,000.....	2,330	6,864	261	4,350	12,814	571	9,720	28,619	1,381	200	588	51
2,000—3,000.....	29,200	72,635	2,867	55,350	137,946	5,933	106,080	266,635	12,095	2,600	6,348	405
3,000—3,500.....	8,660	27,930	1,322	16,800	54,127	2,840	34,950	112,360	6,081	980	3,166	240
3,500—4,000.....	4,900	18,287	1,071	9,330	34,795	2,161	13,880	51,685	3,372	840	3,143	211
3,000—4,000.....	13,560	46,217	2,393	26,130	88,922	5,001	48,830	164,045	9,453	1,820	6,309	451
4,000—4,500.....	3,420	14,442	984	6,190	26,184	1,974	9,600	40,577	3,068	420	1,778	148
4,500—5,000.....	2,180	10,313	825	3,470	16,364	1,365	5,800	27,418	2,296	380	1,805	158
4,000—5,000.....	5,600	24,755	1,809	9,660	42,548	3,339	15,400	67,995	5,364	800	3,583	306
5,000— 6,000....	2,290	12,432	1,181	3,970	21,595	2,122	4,530	24,704	2,712	350	1,896	181
6,000— 7,000....	1,570	10,166	1,143	2,280	14,728	1,660	3,410	22,024	2,418	250	1,589	190
7,000— 8,000....	710	5,298	678	1,420	10,590	1,322	1,710	12,702	1,530	170	1,271	159
8,000— 9,000....	580	4,891	666	700	5,909	772	1,290	10,896	1,496	100	844	110
9,000—10,000....	330	3,246	492	710	6,759	1,030	970	9,195	1,320	80	754	134
5,000—10,000.....	5,480	36,033	4,160	9,080	59,581	6,906	11,910	79,521	9,476	950	6,354	774
10,000—15,000....	960	11,251	2,016	1,920	22,798	4,000	2,370	28,586	4,977	280	3,636	670
15,000—20,000....	330	5,801	1,403	570	9,702	2,259	890	15,194	3,499	40	676	158
20,000—25,000....	100	2,203	591	290	6,610	1,858	370	8,052	2,129	30	633	176
10,000—25,000.....	1,390	19,255	4,010	2,780	39,110	8,117	3,630	51,832	10,605	350	4,945	1,004
Over 25,000.....	100	3,711	1,355	360	12,912	4,484	580	27,477	10,622	30	1,202	454
Grand Total.....	85,540	247,202	18,524	150,550	450,789	36,853	260,660	769,035	62,632	12,360	34,928	3,805



**TABLE H**  
**1950 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Occupational Classes**

(All money figures in thousands of dollars)

OCCUPATION	Newfoundland			Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax
		\$	\$		\$	\$		\$	\$		\$	\$
Farmers.....	—	—	—	80	180	5	170	506	28	80	272	17
Forestry Operators.....	—	—	—	—	—	—	40	171	16	70	349	20
Fishermen.....	—	—	—	30	56	2	80	154	1	60	168	6
Total Primary Producers.....	—	—	—	110	236	7	290	831	45	210	789	43
Medical Doctors and Surgeons....	100	1,216	322	50	418	59	330	2,484	367	240	2,455	460
Dentists.....	40	317	44	20	55	5	160	886	89	100	699	117
Lawyers.....	30	159	17	10	31	2	140	1,111	215	110	784	107
Consulting Engineers and Architects	—	—	—	10	80	9	50	786	180	30	517	144
Entertainers.....	10	5	1	—	—	—	20	69	6	—	—	—
Osteopaths, Chiropractors, etc....	—	—	—	30	205	22	—	—	—	30	179	20
Nurses.....	—	—	—	10	11	1	70	117	6	60	78	3
Other Professionals.....	20	119	13	10	30	2	110	304	26	60	201	13
Total Professionals.....	200	1,816	397	140	830	100	880	5,757	889	630	4,913	864
Agricultural Enterprises.....	—	—	—	—	—	—	—	—	—	50	91	2
Business Enterprises.....	12,250	37,461	2,635	2,770	6,770	364	46,940	124,861	6,854	32,180	84,650	4,973
Institutions.....	20	60	3	80	108	4	1,610	3,097	160	990	1,849	101
Educational Institutions.....	100	218	15	160	245	8	2,540	5,366	291	1,990	4,070	213
Dominion Government.....	1,670	4,350	240	480	1,367	76	5,240	13,004	573	2,610	6,354	257
Provincial Governments.....	1,510	3,501	219	280	613	23	1,630	3,874	209	1,930	5,201	299
Municipal and Smaller Governments.....	60	140	3	40	105	3	990	2,398	94	500	1,248	45
Employees of Private Individuals.	10	35	2	10	13	1	60	102	2	10	23	—
Armed Services.....	290	675	30	390	986	49	2,750	6,892	323	620	1,482	64
Unclassified.....	1,220	3,156	163	—	—	—	170	436	32	90	198	10
Total Employees.....	17,130	49,596	3,310	4,210	10,207	528	61,930	160,030	8,538	40,970	105,166	5,964
Salesmen.....	30	175	19	70	210	8	440	1,623	106	310	1,234	121
Sole Proprietors Without Employees	80	384	33	70	157	3	470	1,500	125	180	370	7
Sole Proprietors With Employees.	660	3,002	282	250	814	35	2,240	10,162	1,120	2,030	9,232	985
Partners in Business.....	230	1,130	126	130	657	77	1,010	5,669	938	750	3,016	311
Total Business Proprietors.....	970	4,516	441	450	1,628	115	3,720	17,331	2,183	2,960	12,618	1,303
Investment Income Predominates.	160	1,374	268	190	868	95	1,360	7,756	1,165	910	3,856	365
Pension Income Predominates....	30	57	1	—	—	—	200	471	17	220	568	30
Total Financial.....	190	1,431	269	190	868	95	1,560	8,227	1,182	1,130	4,424	395
Estates.....	—	—	—	10	14	2	80	111	14	40	84	4
Deceased.....	20	79	6	—	—	—	70	163	6	70	416	41
Unclassified.....	50	149	7	—	—	—	20	45	2	10	40	3
Grand Total.....	18,590	57,762	4,449	5,180	13,993	855	68,990	194,118	12,965	46,330	129,684	8,738

**TABLE H—(Cont'd)**  
**1950 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Occupational Classes**

(All money figures in thousands of dollars)

OCCUPATION	Quebec			Ontario			Manitoba		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Farmers.....	360	1,097	50	9,610	31,205	1,889	3,540	10,788	638
Forestry Operators.....	30	231	44	160	1,174	244	20	37	1
Fishermen.....	10	13	1	80	363	33	60	131	5
Total Primary Producers.....	400	1,341	95	9,850	32,742	2,166	3,620	10,956	644
Medical Doctors and Surgeons.....	2,050	15,098	2,262	3,410	37,619	7,653	350	3,566	750
Dentists.....	720	3,217	287	1,560	10,278	1,322	190	1,139	119
Lawyers.....	1,090	10,212	2,221	2,020	22,031	5,029	210	1,264	145
Consulting Engineers and Architects..	420	3,298	506	630	7,999	2,239	10	129	22
Entertainers.....	300	999	77	730	2,805	225	150	405	17
Osteopaths, Chiropractors, etc.....	130	553	55	540	2,415	264	120	920	164
Nurses.....	430	698	34	1,560	2,673	135	170	277	12
Other Professionals.....	590	2,942	284	970	3,720	361	30	53	2
Total Professionals.....	5,730	37,017	5,726	11,420	89,540	17,228	1,230	7,753	1,231
Agricultural Enterprises.....	40	101	3	820	1,266	41	190	311	17
Business Enterprises.....	393,080	1,070,791	71,667	816,630	2,225,986	154,089	91,210	239,347	19,838
Institutions.....	6,290	13,047	703	19,040	38,838	2,224	2,470	4,663	246
Educational Institutions.....	6,290	17,485	1,138	23,770	67,075	4,553	3,550	8,422	512
Dominion Government.....	13,580	34,066	1,529	44,150	117,702	6,694	5,730	15,257	888
Provincial Governments.....	7,950	21,214	1,019	25,380	68,926	4,137	4,660	10,455	522
Municipal and Smaller Governments..	8,070	22,785	879	27,860	75,808	3,677	2,960	7,581	301
Employees of Private Individuals.....	640	1,144	49	1,260	2,233	93	70	115	4
Armed Services.....	2,570	6,327	281	10,710	28,588	1,473	2,290	5,539	248
Unclassified.....	9,560	21,148	702	4,130	10,276	581	460	1,158	65
Total Employees.....	448,070	1,208,108	77,970	973,750	2,636,698	177,562	113,590	292,848	22,641
Salesmen.....	7,110	33,925	3,630	11,640	51,918	5,257	890	3,526	317
Sole Proprietors Without Employees..	3,650	12,113	893	7,160	19,317	1,059	550	1,507	97
Sole Proprietors With Employees.....	18,960	98,998	12,949	32,100	172,400	25,091	3,950	17,777	1,883
Partners in Business.....	7,640	45,912	7,757	20,440	115,632	18,219	2,830	12,954	1,445
Total Business Proprietors.....	30,250	157,023	21,599	59,700	307,349	44,369	7,330	32,238	3,425
Investment Income Predominates....	11,500	82,091	17,010	18,660	105,235	17,365	1,740	13,139	3,172
Pension Income Predominates.....	640	2,572	257	2,480	7,163	413	340	1,431	194
Total Financial.....	12,140	84,663	17,267	21,140	112,398	17,778	2,080	14,570	3,366
Estates.....	90	372	56	3,170	9,053	2,427	120	126	21
Deceased.....	670	4,028	736	1,570	5,445	442	60	323	45
Unclassified.....	110	356	28	280	896	84	30	80	5
Grand Total.....	504,570	1,526,833	127,107	1,092,520	3,246,039	267,313	128,950	362,420	31,695



**TABLE H—(Concluded)**  
**1950 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Occupational Classes**

(All money figures in thousands of dollars)

OCCUPATION	Saskatchewan			Alberta			British Columbia			Yukon and Non-Residents		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Farmers.....	10,950	\$ 40,596	\$ 3,467	11,200	\$ 47,610	\$ 4,971	1,820	\$ 7,331	\$ 704	50	\$ 402	\$ 115
Forestry Operators.....	10	18	1	40	90	5	870	5,424	1,141	10	32	4
Fishermen.....	—	—	—	—	—	—	3,200	12,577	1,193	—	—	—
Total Primary Producers.....	10,960	40,614	3,468	11,240	47,700	4,976	5,890	25,332	3,038	60	434	119
Medical Doctors and Surgeons....	380	4,510	1,015	630	7,358	1,558	850	8,169	1,542	10	107	17
Dentists.....	110	572	59	220	1,592	219	450	3,385	484	—	—	—
Lawyers.....	100	660	86	400	3,186	549	440	4,427	1,081	—	—	—
Consulting Engineers and Architects	30	53	1	50	693	225	240	2,518	591	30	359	44
Entertainers.....	30	110	3	30	130	10	120	270	16	400	808	105
Osteopaths, Chiropractors, etc....	80	404	49	100	434	38	190	1,136	156	—	—	—
Nurses.....	40	75	2	60	81	3	140	229	10	50	60	2
Other Professionals.....	30	145	17	20	66	4	180	1,128	202	—	—	—
Total Professionals.....	800	6,529	1,232	1,510	13,540	2,606	2,610	21,262	4,082	490	1,334	168
Agricultural Enterprises.....	220	348	14	620	1,074	45	100	180	9	—	—	—
Business Enterprises.....	42,360	107,661	5,935	96,010	251,494	16,078	184,070	501,275	34,957	5,440	16,282	1,659
Institutions.....	2,920	5,708	330	1,600	3,247	164	8,070	17,049	956	490	940	64
Educational Institutions.....	4,690	9,707	518	5,300	13,856	871	5,430	16,053	1,112	260	478	24
Dominion Government.....	3,880	9,888	497	6,290	15,687	863	10,210	26,006	1,312	1,280	4,102	319
Provincial Governments.....	6,170	14,714	772	6,160	14,980	828	7,780	21,044	1,109	180	507	43
Municipal and Smaller Governments.....	2,060	5,301	237	4,780	12,439	624	6,260	16,953	799	60	77	5
Employees of Private Individuals.	1,710	3,071	149	120	165	2	840	1,740	83	10	11	1
Armed Services.....	480	1,209	54	2,320	5,737	265	3,540	8,575	398	1,260	3,743	202
Unclassified.....	170	282	10	110	246	12	1,580	3,834	196	110	276	24
Total Employees.....	64,660	157,889	8,516	123,310	318,925	19,752	227,880	612,709	40,931	9,090	26,416	2,341
Salesmen.....	600	2,364	216	1,330	5,871	614	2,410	10,171	1,022	70	181	13
Sole Proprietors Without Employees	660	2,124	173	1,320	4,494	216	1,840	4,281	180	60	141	13
Sole Proprietors With Employees.	3,640	17,503	1,960	4,670	23,831	3,047	7,530	33,835	4,222	130	741	108
Partners in Business.....	2,540	13,122	1,757	4,360	23,630	3,655	5,520	25,074	3,093	320	2,302	447
Total Business Proprietors.....	6,840	32,749	3,890	10,350	51,955	6,918	14,890	63,190	7,495	510	3,184	568
Investment Income Predominates.	1,310	5,806	991	1,870	9,444	1,547	5,670	31,826	5,649	2,030	2,962	526
Pension Income Predominates.....	80	169	6	240	559	28	710	2,231	122	10	48	3
Total Financial.....	1,390	5,975	997	2,110	10,003	1,575	6,380	34,057	5,771	2,040	3,010	529
Estates.....	100	19	2	170	267	42	180	761	140	30	44	7
Deceased.....	190	1,063	203	510	2,360	335	220	914	95	50	242	48
Unclassified.....	—	—	—	20	168	35	200	639	58	20	83	12
Grand Total.....	85,540	247,202	18,524	150,550	450,789	36,853	260,660	769,035	62,632	12,360	34,928	3,805

**TABLE I**  
**1950 TAXATION YEAR—CANADA AND PROVINCES**

**Statement of Gross and Net Business, Professional, Commission, Farm and Rental Income and Related  
Capital Cost Allowance Claimed**

(All money figures in thousands of dollars)

TYPE OF INCOME	Newfoundland		Prince Edward Island		Nova Scotia	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Manufacturing.....	476	41	1,184	97	15,046	1,181
Construction.....	583	171	558	111	10,141	1,530
Public Utilities.....	554	142	1,134	205	8,579	2,071
Wholesale Trade.....	1,498	179	1,397	105	26,108	1,935
Retail Trade.....	40,780	4,283	17,344	1,356	129,522	9,465
Service.....	584	186	3,338	534	22,881	4,070
Financial.....	81	18	154	55	3,064	1,033
All Other Types.....	1,823	622	387	177	12,541	2,715
Total—All Business Types.....	46,379	5,642	25,496	2,640	227,882	24,000
Professional Income.....	2,681	1,774	1,621	870	8,465	4,789
Commission Income.....	207	156	472	303	4,071	2,306
Farm Income.....	904	40	9,988	2,128	16,236	1,971
Rental Income.....	827	149	1,083	235	6,911	1,312
Total All Types.....	50,998	7,761	38,660	6,176	263,565	34,378
Estimated Capital Cost Allowance Charged in Arriving at Total Net Income.....	1,247		1,546		7,312	

TYPE OF INCOME	New Brunswick		Quebec		Ontario	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Manufacturing.....	7,817	614	274,532	21,564	294,624	27,284
Construction.....	18,242	2,017	115,993	9,687	268,206	38,370
Public Utilities.....	4,988	997	39,098	7,465	72,528	15,519
Wholesale Trade.....	23,034	1,651	256,055	17,561	418,029	32,810
Retail Trade.....	108,050	7,685	847,634	64,092	1,581,037	126,479
Service.....	12,961	2,209	439,434	50,420	436,653	66,007
Financial.....	1,546	521	26,290	10,921	44,237	15,940
All Other Types.....	30,314	2,486	46,484	1,819	77,508	8,468
Total—All Business Types.....	206,952	18,180	2,045,520	183,529	3,192,822	330,877
Professional Income.....	8,073	4,385	69,907	35,712	145,313	80,325
Commission Income.....	3,716	1,858	63,504	40,318	87,128	56,128
Farm Income.....	9,413	1,215	35,905	9,259	369,358	69,339
Rental Income.....	6,471	1,375	99,681	24,141	104,766	33,599
Total All Types.....	234,625	27,013	2,314,517	292,959	3,899,387	570,268
Estimated Capital Cost Allowance Charged in Arriving at Total Net Income.....	6,546		67,362		123,355	



TABLE I—(Concluded)

## 1950 TAXATION YEAR—CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm and Rental Income and Related  
Capital Cost Allowance Claimed

(All money figures in thousands of dollars)

TYPE OF INCOME	Manitoba		Saskatchewan		Alberta and N.W.T.	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Manufacturing.....	19,375	1,802	10,220	671	18,068	1,840
Construction.....	21,206	2,581	13,854	2,824	45,887	7,262
Public Utilities.....	8,228	2,076	59,722	1,869	19,923	5,125
Wholesale Trade.....	56,446	5,076	2,783	506	54,387	2,908
Retail Trade.....	243,177	17,370	172,494	22,392	327,218	25,384
Service.....	49,415	8,090	47,398	8,151	87,745	12,127
Financial.....	5,521	2,100	2,761	1,150	7,666	2,782
All Other Types.....	4,017	580	8,052	1,794	16,679	1,191
Total—All Business Types.....	407,385	39,675	317,284	39,357	577,573	58,619
Professional Income.....	13,568	7,456	11,402	5,986	22,664	12,917
Commission Income.....	7,636	4,999	7,366	3,504	12,019	7,413
Farm Income.....	118,621	26,998	248,738	73,835	280,529	75,739
Rental Income.....	14,287	5,313	12,059	6,615	14,070	6,075
Total All Types.....	561,497	84,441	596,849	129,297	906,855	160,763
Estimated Capital Cost Allowance Charged in Arriving at Total Net Income.....	32,213		53,367		54,551	

TYPE OF INCOME	British Columbia and Yukon		Non-Residents		Canada	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Manufacturing.....	64,213	9,955	1,373	210	706,928	65,259
Construction.....	49,475	7,720	1,501	203	545,646	72,476
Public Utilities.....	25,275	5,716	328	29	240,357	41,156
Wholesale Trade.....	40,936	6,027	6,795	313	887,468	69,071
Retail Trade.....	336,165	23,380	14,377	1,225	3,817,798	303,111
Service.....	120,040	15,248	6,137	694	1,226,586	167,736
Financial.....	8,254	3,108	1,177	215	100,751	37,843
All Other Types.....	68,563	20,533	7,003	268	273,371	40,653
Total—All Business Types.....	712,921	91,687	38,691	3,099	7,798,905	797,305
Professional Income.....	35,473	20,493	2,364	1,264	321,531	175,971
Commission Income.....	16,054	11,567	473	279	202,646	128,831
Farm Income.....	56,469	12,590	1,369	348	1,147,530	273,462
Rental Income.....	31,789	10,884	7,237	2,905	299,181	92,603
Total All Types.....	852,706	147,221	50,134	7,895	9,769,793	1,468,172
Estimated Capital Cost Allowance Charged in Arriving at Total Net Income.....	32,713		2,401		382,613	

Bold italic figures denote net loss.

**TABLE J**  
**1950 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	FARMERS			FORESTRY OPERATORS			FISHERMEN		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	20	\$ 16	\$ 1	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	3,890	4,787	123	140	169	4	340	420	14
1,500— 2,000.....	2,670	4,611	232	70	125	7	270	466	26
2,000— 2,500.....	6,110	13,820	374	90	203	9	380	873	30
2,500— 3,000.....	6,740	18,452	567	210	565	20	440	1,214	51
3,000— 3,500.....	4,840	15,786	704	160	514	29	450	1,465	92
3,500— 4,000.....	3,170	11,825	669	110	408	27	330	1,247	104
4,000— 4,500.....	2,290	9,684	685	40	164	12	280	1,181	99
4,500— 5,000.....	1,480	7,005	564	50	241	23	290	1,379	125
5,000— 6,000.....	2,130	11,643	1,096	60	312	30	340	1,893	208
6,000— 7,000.....	1,370	8,874	1,012	60	346	35	160	1,027	126
7,000— 8,000.....	830	6,203	773	20	155	8	60	442	58
8,000— 9,000.....	640	5,432	703	60	505	72	100	853	118
9,000—10,000.....	430	4,081	617	40	388	42	10	91	13
10,000—15,000.....	900	10,544	1,829	70	826	149	60	741	137
Over 15,000.....	350	7,224	1,935	70	2,605	1,009	10	170	40
Total.....	37,860	139,987	11,884	1,250	7,526	1,476	3,520	13,462	1,241

INCOME CLASS	Total Primary Producers			MEDICAL DOCTORS AND SURGEONS			DENTISTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	20	\$ 16	\$ 1	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	4,370	5,376	141	70	88	3	40	54	2
1,500— 2,000.....	3,010	5,202	265	40	213	37	50	85	4
2,000— 2,500.....	6,580	14,896	413	200	453	20	170	387	10
2,500— 3,000.....	7,390	20,231	638	450	1,241	49	350	962	38
3,000— 3,500.....	5,450	17,765	825	480	1,570	71	340	1,097	48
3,500— 4,000.....	3,610	13,480	800	390	1,458	93	210	786	48
4,000— 4,500.....	2,610	11,029	796	370	1,522	93	170	719	50
4,500— 5,000.....	1,820	8,625	712	400	1,903	154	200	953	90
5,000— 6,000.....	2,530	13,848	1,334	810	4,473	441	450	2,479	234
6,000— 7,000.....	1,590	10,247	1,173	710	4,597	491	400	2,559	269
7,000— 8,000.....	910	6,800	839	470	3,558	433	260	1,943	239
8,000— 9,000.....	800	6,790	893	550	4,610	604	240	2,035	286
9,000—10,000.....	480	4,560	672	380	3,605	511	240	2,296	335
10,000—15,000.....	1,030	12,111	2,115	1,430	17,431	3,092	330	3,795	651
Over 15,000.....	430	9,999	2,984	1,650	36,278	9,913	120	1,990	441
Total.....	42,630	160,975	14,601	8,400	83,000	16,005	3,570	22,140	2,745

INCOME CLASS	LAWYERS			CONSULTING ENGINEERS AND ARCHITECTS			ENTERTAINERS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	190	\$ 99	\$ 9
\$1,000— 1,500.....	40	49	1	70	221	3	230	285	11
1,500— 2,000.....	80	149	7	20	37	2	130	227	24
2,000— 2,500.....	180	424	20	40	74	1	200	462	21
2,500— 3,000.....	240	653	20	90	250	10	290	790	48
3,000— 3,500.....	340	1,094	55	50	185	10	200	645	50
3,500— 4,000.....	270	1,016	65	100	376	21	150	569	50
4,000— 4,500.....	380	1,610	109	110	468	33	70	295	18
4,500— 5,000.....	210	1,003	87	80	380	28	40	188	14
5,000— 6,000.....	490	2,652	245	170	937	84	70	377	37
6,000— 7,000.....	340	2,228	262	90	569	69	130	861	98
7,000— 8,000.....	290	2,186	274	60	455	60	40	303	33
8,000— 9,000.....	260	2,192	297	110	927	117	30	251	22
9,000—10,000.....	190	1,806	277	50	477	70	—	—	—
10,000—15,000.....	500	5,916	1,039	110	1,289	191	20	249	25
Over 15,000.....	740	20,887	6,694	350	9,787	3,262	—	—	—
Total.....	4,550	43,865	9,452	1,500	16,432	3,961	1,790	5,601	460



**TABLE J—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	OSTEOPATHS, CHIROPRACTORS, ETC.			NURSES			OTHER PROFESSIONALS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	20	\$ 18	\$ 1	—	\$ —	\$ —
\$1,000—1,500.....	60	76	2	1,130	1,458	42	220	278	7
1,500—2,000.....	70	123	7	930	1,589	84	170	298	24
2,000—2,500.....	150	337	10	380	842	52	230	527	14
2,500—3,000.....	80	218	10	100	270	18	170	457	18
3,000—3,500.....	190	615	30	10	30	3	320	1,015	59
3,500—4,000.....	150	555	34	—	—	—	240	903	45
4,000—4,500.....	60	252	15	10	45	2	130	553	36
4,500—5,000.....	70	330	24	10	47	6	90	426	32
5,000—6,000.....	110	622	68	—	—	—	140	754	68
6,000—7,000.....	50	322	37	—	—	—	90	591	64
7,000—8,000.....	30	226	27	—	—	—	20	149	18
8,000—9,000.....	50	419	55	—	—	—	40	344	35
9,000—10,000.....	30	285	43	—	—	—	30	293	42
10,000—15,000.....	50	627	112	—	—	—	90	1,065	174
Over 15,000.....	70	1,239	294	—	—	—	40	1,055	288
Total.....	1,220	6,246	768	2,590	4,299	208	2,020	8,708	924

INCOME CLASS	Total Professionals			EMPLOYEES OF AGRICULTURAL ENTERPRISES			EMPLOYEES OF BUSINESS ENTERPRISES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	210	\$ 117	\$ 10	40	\$ 28	\$ 1	2,770	\$ 2,252	\$ 147
\$1,000—1,500.....	1,860	2,509	71	1,230	1,480	37	296,220	373,440	10,478
1,500—2,000.....	1,490	2,721	189	260	436	25	275,250	477,612	27,145
2,000—2,500.....	1,550	3,506	148	280	634	19	318,360	719,587	34,184
2,500—3,000.....	1,770	4,841	211	80	217	8	346,470	946,981	40,224
3,000—3,500.....	1,930	6,251	326	80	252	14	216,250	694,845	36,443
3,500—4,000.....	1,510	5,663	356	20	73	5	103,620	385,656	23,808
4,000—4,500.....	1,300	5,464	356	20	82	5	54,290	229,151	16,234
4,500—5,000.....	1,100	5,230	435	10	49	2	31,270	147,671	11,791
5,000—6,000.....	2,240	12,294	1,177	10	58	6	29,430	158,225	18,025
6,000—7,000.....	1,810	11,727	1,290	10	62	9	15,100	97,112	10,488
7,000—8,000.....	1,170	8,820	1,084	—	—	—	8,250	62,212	7,388
8,000—9,000.....	1,280	10,778	1,416	—	—	—	5,300	44,787	5,830
9,000—10,000.....	920	8,762	1,278	—	—	—	3,860	36,710	5,165
10,000—15,000.....	2,530	30,372	5,284	—	—	—	9,510	114,634	19,404
Over 15,000.....	2,970	71,236	20,892	—	—	—	6,990	175,703	52,295
Total.....	25,640	190,291	34,523	2,040	3,371	131	1,722,940	4,666,578	319,049

INCOME CLASS	EMPLOYEES OF INSTITUTIONS			EMPLOYEES OF EDUCATIONAL INSTITUTIONS			EMPLOYEES OF DOMINION GOVERNMENT		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	230	\$ 151	\$ 9	60	\$ 40	\$ 2	20	\$ 14	\$ 1
\$1,000—1,500.....	13,840	17,366	466	7,020	9,068	233	10,480	13,226	362
1,500—2,000.....	12,870	22,212	1,219	12,590	21,955	1,128	15,940	28,085	1,535
2,000—2,500.....	8,050	17,782	1,019	9,820	21,965	1,314	24,200	54,360	2,487
2,500—3,000.....	3,960	10,707	558	7,800	21,434	1,330	21,080	57,382	2,178
3,000—3,500.....	1,780	5,673	307	5,850	18,957	1,279	10,820	34,835	1,648
3,500—4,000.....	880	3,274	187	4,030	15,034	1,039	4,950	18,498	1,061
4,000—4,500.....	600	2,531	182	2,790	11,801	822	3,130	13,216	915
4,500—5,000.....	400	1,903	139	1,760	8,296	658	1,500	7,087	524
5,000—6,000.....	380	2,036	187	1,510	8,131	724	1,420	7,664	676
6,000—7,000.....	210	1,320	133	510	3,239	335	730	4,624	485
7,000—8,000.....	140	1,050	125	170	1,264	132	260	1,893	215
8,000—9,000.....	40	345	49	40	342	40	210	1,736	220
9,000—10,000.....	80	746	102	30	283	37	40	376	56
10,000—15,000.....	100	1,164	196	90	1,011	153	240	2,974	480
Over 15,000.....	20	346	77	10	155	29	100	1,813	405
Total.....	43,580	88,606	4,955	54,080	142,975	9,255	95,120	247,783	13,248

**TABLE J—(Cont'd)**  
**1950 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	EMPLOYEES OF PROVINCIAL GOVERNMENTS			EMPLOYEES OF MUNICIPAL AND SMALLER GOVERNMENTS			EMPLOYEES OF PRIVATE INDIVIDUALS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	40	\$ 53	\$ 2	40	\$ 54	\$ 4	20	\$ 18	\$ 1
\$1,000— 1,500.....	9,190	11,816	327	3,650	4,643	136	2,020	2,461	59
1,500— 2,000.....	12,280	21,312	1,140	5,320	9,269	491	1,140	1,922	102
2,000— 2,500.....	13,670	30,795	1,422	12,630	28,665	1,088	710	1,571	71
2,500— 3,000.....	11,410	31,113	1,339	17,100	46,821	1,636	460	1,268	51
3,000— 3,500.....	7,560	24,460	1,175	8,900	28,445	1,219	230	687	34
3,500— 4,000.....	3,620	13,478	751	2,900	10,713	597	80	298	24
4,000— 4,500.....	2,150	9,073	627	1,330	5,612	376	30	122	10
4,500— 5,000.....	1,200	5,645	435	630	2,964	232	20	92	9
5,000— 6,000.....	1,110	5,996	538	600	3,226	282	—	—	—
6,000— 7,000.....	520	3,370	337	250	1,602	168	20	131	17
7,000— 8,000.....	370	2,772	325	120	885	100	—	—	—
8,000— 9,000.....	180	1,507	200	60	513	66	10	82	8
9,000—10,000.....	160	1,513	201	10	95	12	—	—	—
10,000—15,000.....	130	1,457	214	80	903	151	—	—	—
Over 15,000.....	40	669	147	20	425	109	—	—	—
Total.....	63,630	165,029	9,180	53,640	144,835	6,667	4,740	8,652	386

INCOME CLASS	EMPLOYEES OF ARMED SERVICES			UNCLASSIFIED EMPLOYEES			Total Employees		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	50	\$ 34	\$ 2	3,270	\$ 2,644	\$ 169
\$1,000— 1,500.....	6,080	8,051	208	3,850	4,805	113	353,580	446,356	12,419
1,500— 2,000.....	4,730	8,135	399	3,130	5,467	271	343,510	596,405	33,455
2,000— 2,500.....	3,990	9,067	301	4,030	9,074	325	395,740	893,500	42,230
2,500— 3,000.....	4,700	12,868	401	3,280	8,923	279	416,340	1,137,714	48,004
3,000— 3,500.....	2,580	8,258	414	1,700	5,641	228	255,750	822,053	42,761
3,500— 4,000.....	1,850	6,985	386	730	2,711	162	122,680	456,720	28,020
4,000— 4,500.....	1,360	5,749	358	370	1,517	110	66,070	278,854	19,639
4,500— 5,000.....	760	3,612	260	160	740	61	37,710	178,059	14,111
5,000— 6,000.....	820	4,404	370	160	864	84	35,440	190,604	20,892
6,000— 7,000.....	170	1,089	101	40	260	28	17,560	112,809	12,101
7,000— 8,000.....	70	533	56	30	225	24	9,410	70,834	8,365
8,000— 9,000.....	60	504	59	10	89	11	5,910	49,905	6,483
9,000—10,000.....	40	379	52	30	280	34	4,250	40,382	5,659
10,000—15,000.....	10	119	22	30	380	63	10,190	122,642	20,683
Over 15,000.....	—	—	—	—	—	—	7,180	179,111	53,062
Total.....	27,220	69,753	3,387	17,600	41,010	1,795	2,084,590	5,578,592	368,053

INCOME CLASS	Salesmen			SOLE PROPRIETORS WITHOUT EMPLOYEES			SOLE PROPRIETORS WITH EMPLOYEES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	10	\$ 2	\$ —	—	\$ —	\$ —	60	\$ 222	\$ 23
\$1,000— 1,500.....	1,460	1,832	42	2,530	3,084	73	2,860	3,696	117
1,500— 2,000.....	1,160	2,036	95	1,580	2,732	125	2,700	4,659	228
2,000— 2,500.....	2,670	6,072	195	4,180	9,500	209	8,990	20,569	447
2,500— 3,000.....	3,840	10,494	358	3,040	8,251	245	12,500	34,224	983
3,000— 3,500.....	3,580	11,578	504	1,690	5,452	243	10,320	33,125	1,424
3,500— 4,000.....	2,490	9,309	551	1,090	4,093	232	7,130	26,982	1,646
4,000— 4,500.....	1,710	7,188	512	580	2,471	174	5,330	22,584	1,585
4,500— 5,000.....	1,510	7,142	572	350	1,661	134	4,440	20,867	1,716
5,000— 6,000.....	1,960	10,667	1,013	390	2,837	195	6,080	33,132	3,156
6,000— 7,000.....	1,110	7,188	804	200	1,275	140	3,880	24,936	2,713
7,000— 8,000.....	830	6,209	745	110	832	95	2,420	18,070	2,255
8,000— 9,000.....	580	4,806	644	130	1,086	141	1,820	15,445	2,085
9,000—10,000.....	540	5,147	739	20	186	27	1,330	12,563	1,834
10,000—15,000.....	1,000	12,030	2,039	50	601	104	3,430	41,728	7,447
Over 15,000.....	450	9,498	2,510	100	2,327	662	2,870	75,493	24,023
Total.....	24,900	111,198	11,323	16,040	46,388	2,799	76,160	388,295	51,682



**TABLE J—(Concluded)**  
**1950 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	PARTNERS IN BUSINESS			Total Business Proprietors			INVESTMENT INCOME PREDOMINATES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	20	\$ 27	\$ 2	80	\$ 249	\$ 25	1,390	\$ 568	\$ 78
\$1,000— 1,500.....	2,840	3,528	92	8,230	10,308	282	5,050	6,327	148
1,500— 2,000.....	2,490	4,343	237	6,770	11,734	590	6,030	10,512	312
2,000— 2,500.....	5,380	12,240	433	18,550	42,309	1,089	5,460	12,181	419
2,500— 3,000.....	6,740	18,480	698	22,280	60,955	1,926	4,750	13,215	596
3,000— 3,500.....	4,960	16,326	823	16,970	54,903	2,490	3,590	11,609	567
3,500— 4,000.....	3,890	14,502	956	12,110	45,577	2,834	2,530	9,458	591
4,000— 4,500.....	2,860	12,118	921	8,770	37,173	2,680	1,960	8,321	608
4,500— 5,000.....	2,400	11,400	987	7,190	33,928	2,837	1,780	8,439	669
5,000— 6,000.....	3,230	17,395	1,787	9,700	53,364	5,138	2,630	14,427	1,250
6,000— 7,000.....	2,390	15,460	1,749	6,470	41,671	4,602	1,740	11,248	1,147
7,000— 8,000.....	1,630	12,233	1,603	4,160	31,135	3,953	1,430	10,711	1,185
8,000— 9,000.....	1,090	9,232	1,293	3,040	25,763	3,519	970	8,217	1,045
9,000—10,000.....	850	8,078	1,178	2,200	20,827	3,039	550	5,177	727
10,000—15,000.....	2,420	29,164	5,283	5,900	71,493	12,834	2,490	29,996	4,998
Over 15,000.....	2,580	64,572	19,783	5,550	142,392	44,468	3,050	103,951	33,813
Total.....	45,770	249,098	37,825	137,970	683,781	92,306	45,400	264,357	48,153

INCOME CLASS	PENSION INCOME PREDOMINATES			Total Financial			Estates		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	20	\$ 47	\$ 3	1,410	\$ 615	\$ 81	2,660	\$ 499	\$ 65
\$1,000— 1,500.....	560	683	16	5,610	7,010	164	190	209	17
1,500— 2,000.....	1,020	1,772	47	7,050	12,284	359	170	294	23
2,000— 2,500.....	720	1,606	63	6,180	13,787	482	140	306	17
2,500— 3,000.....	840	2,313	71	5,590	15,528	667	130	361	20
3,000— 3,500.....	600	1,940	72	4,190	13,549	639	100	324	27
3,500— 4,000.....	320	1,195	65	2,850	10,653	656	70	264	24
4,000— 4,500.....	180	762	50	2,140	9,083	658	40	169	20
4,500— 5,000.....	160	758	56	1,940	9,197	725	50	231	22
5,000— 6,000.....	250	1,355	115	2,880	15,782	1,365	70	391	47
6,000— 7,000.....	70	468	49	1,810	11,716	1,196	30	201	34
7,000— 8,000.....	60	443	50	1,490	11,154	1,235	30	216	33
8,000— 9,000.....	30	257	36	1,000	8,474	1,081	30	246	44
9,000—10,000.....	30	282	39	580	5,459	766	30	290	53
10,000—15,000.....	50	580	96	2,540	30,576	5,094	100	1,193	216
Over 15,000.....	40	808	243	3,090	104,759	34,056	150	5,657	2,053
Total.....	4,950	15,269	1,071	50,350	279,626	49,224	3,990	10,851	2,715

INCOME CLASS	Deceased			Unclassified			Grand Total		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	30	\$ 15	\$ 2	10	\$ 6	\$ 1	7,700	\$ 4,163	\$ 354
\$1,000— 1,500.....	320	410	13	110	133	3	375,730	474,143	13,152
1,500— 2,000.....	320	565	26	150	261	11	363,630	631,502	35,013
2,000— 2,500.....	420	946	35	130	291	12	431,960	975,613	44,621
2,500— 3,000.....	560	1,502	56	40	108	3	457,940	1,251,734	51,883
3,000— 3,500.....	420	1,359	62	100	320	16	288,490	928,102	47,650
3,500— 4,000.....	350	1,185	72	40	155	13	145,710	543,006	33,326
4,000— 4,500.....	210	906	70	20	98	7	82,870	349,964	24,738
4,500— 5,000.....	170	810	65	20	96	6	51,510	243,318	19,485
5,000— 6,000.....	160	871	85	60	322	39	54,940	298,143	31,090
6,000— 7,000.....	110	711	72	10	63	6	30,500	196,333	21,278
7,000— 8,000.....	80	686	97	10	81	10	18,190	135,935	16,361
8,000— 9,000.....	80	688	92	—	—	—	12,720	107,450	14,172
9,000—10,000.....	60	571	88	10	98	14	9,070	86,096	12,308
10,000—15,000.....	80	983	156	20	234	50	23,390	281,634	48,471
Over 15,000.....	60	2,825	966	10	190	43	19,890	525,667	161,034
Total.....	3,430	15,033	1,957	740	2,456	234	2,374,240	7,032,803	574,936





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CANADA

DEPARTMENT OF NATIONAL REVENUE

TAXATION DIVISION

**TAXATION STATISTICS**

1953

*Authorized for Publication by*

**THE HONOURABLE JAMES J. McCANN**

*Minister of National Revenue*

PUBLISHED BY THE QUEEN'S PRINTER, OTTAWA, CANADA

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TAXATION DIVISION

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*Minister of National Revenue*



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DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

## TAXATION STATISTICS

### INTRODUCTION

The eighth annual volume of "Taxation Statistics" is published herein. The statistics presented in this report have been prepared by the Taxation Division of the Department of National Revenue, which Division administers the Acts under which taxes are levied on incomes and successions.

Some of the most interesting figures have been condensed into short tables with the basic data expressed in averages and percentages. These Statistics of General Interest are followed by detailed statistics in three principal sections.

Section I deals with the annual tax collections of the Division during government fiscal years up to, and including, the fiscal year ending March 31, 1953. This section relates to the actual collection of tax during a fiscal year while the other two sections are based entirely upon an analysis of 1951 income tax returns. A close relationship must exist between taxes collected and the declaration of tax liability by the taxpayer, but the two are not identical quantities and are not reported through the same channels. For example, collections during the fiscal year ending March 31, 1953, include payments on account of taxes for the taxation years 1951, 1952, and 1953.

Section II is devoted to an analysis of the tax returns filed by individuals for the 1951 taxation year. The statistics are based on a study of 10% of such returns filed. The tables include data on the sources of income, types of exemptions and tax payable, with distributions by income, occupation and places of residence.

Section III covers corporation statistics for the 1951 taxation year as declared by the corporations in tax returns filed. This section presents an analysis of balance sheet and income data for both profit and loss companies. The statistics have been extended to include a distribution of corporations by the size of total assets.

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*Statistics of General Interest*

## Statistics of General Interest

### Canadian Taxpayers By Income—1951

INCOME CLASS	NUMBER	INCOME			TAX		
		Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$1,000.....	17,910	\$ 10.2	0.12%	0.12%	\$ 0.7	0.09%	0.09%
\$1,000- 1,100.....	55,180	58.7	0.67	0.79	0.6	0.07	0.16
1,100- 1,200.....	65,360	75.2	0.86	1.65	1.5	0.18	0.34
1,200- 1,300.....	72,270	90.1	1.03	2.68	2.6	0.32	0.66
1,300- 1,400.....	74,350	100.4	1.15	3.83	3.9	0.48	1.14
1,400- 1,500.....	76,230	110.5	1.26	5.09	5.1	0.63	1.77
1,500- 1,600.....	77,680	120.3	1.38	6.47	6.1	0.75	2.52
1,600- 1,700.....	78,180	129.4	1.48	7.95	7.4	0.91	3.43
1,700- 1,800.....	75,730	132.4	1.51	9.46	8.2	1.01	4.44
1,800- 1,900.....	73,000	135.1	1.54	11.00	8.9	1.10	5.54
1,900- 2,000.....	67,020	130.8	1.49	12.49	9.1	1.12	6.66
2,000- 2,100.....	78,750	161.8	1.85	14.34	10.1	1.24	7.90
2,100- 2,200.....	82,540	177.4	2.03	16.37	10.7	1.32	9.22
2,200- 2,300.....	85,840	193.1	2.21	18.58	11.2	1.38	10.60
2,300- 2,400.....	99,360	233.2	2.67	21.25	12.4	1.53	12.13
2,400- 2,500.....	98,270	240.7	2.75	24.00	12.5	1.54	13.67
2,500- 2,600.....	104,940	267.7	3.06	27.06	13.5	1.66	15.33
2,600- 2,700.....	103,950	275.2	3.15	30.21	13.7	1.69	17.02
2,700- 2,800.....	107,230	294.7	3.37	33.58	14.6	1.80	18.82
2,800- 2,900.....	102,710	292.4	3.34	36.92	14.9	1.83	20.65
2,900- 3,000.....	98,030	288.8	3.30	40.22	15.0	1.85	22.50
3,000- 3,500.....	407,470	1,315.2	15.03	55.25	76.0	9.36	31.86
3,500- 4,000.....	236,180	879.7	10.06	65.31	60.7	7.47	39.33
4,000- 4,500.....	134,580	568.6	6.50	71.81	44.9	5.53	44.86
4,500- 5,000.....	77,170	365.4	4.18	75.99	32.5	4.00	48.86
5,000- 6,000.....	84,620	459.4	5.25	81.24	46.7	5.75	54.61
6,000- 7,000.....	41,320	267.0	3.05	84.29	31.9	3.93	58.54
7,000- 8,000.....	23,520	175.7	2.01	86.30	23.5	2.89	61.43
8,000- 9,000.....	16,350	138.9	1.59	87.89	20.6	2.54	63.97
9,000- 10,000.....	11,080	105.4	1.20	89.09	16.7	2.06	66.03
10,000- 15,000.....	28,280	339.7	3.88	92.97	64.2	7.91	73.94
15,000- 20,000.....	10,070	172.0	1.97	94.94	42.9	5.28	79.22
20,000- 25,000.....	4,520	100.6	1.15	96.09	29.8	3.67	82.89
25,000- 50,000.....	6,690	221.8	2.54	98.63	80.5	9.91	92.80
Over 50,000.....	1,570	120.1	1.37	100.00	58.5	7.20	100.00
Grand Total.....	2,777,950	\$ 8,747.6	100.00%		\$ 812.1	100.00%	

NOTE: For further information see Section II, page 30.

## Statistics of General Interest

### Canadian Taxpayers By Occupation—1951

OCCUPATION (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Lawyers.....	4,970	\$ 10,214	\$ 50.8	0.58%	\$ 2,535	\$ 12.6	1.55%
Medical Doctors and Surgeons.....	8,790	9,975	87.7	1.00	2,132	18.7	2.30
Consulting Engineers and Architects.....	2,030	9,628	19.6	0.22	2,453	5.0	0.62
Accountants.....	1,880	8,171	15.4	0.18	1,743	3.3	0.41
Dentists.....	3,790	6,287	23.8	0.27	859	3.2	0.40
Investors.....	47,830	6,244	298.6	3.41	1,357	64.9	7.99
Business Partners.....	45,740	5,689	260.2	2.97	1,022	46.7	5.75
Sole Business Proprietors with Employees...	80,590	5,123	412.8	4.72	744	60.0	7.39
Salesmen.....	29,460	4,831	142.3	1.63	591	17.4	2.14
Forestry Operators.....	1,640	4,774	7.8	0.09	715	1.2	0.15
Osteopaths and Chiropractors.....	900	4,700	4.2	0.05	540	0.5	0.06
Deceased.....	4,100	4,491	18.4	0.21	624	2.6	0.32
Fishermen.....	3,880	4,306	16.7	0.19	476	1.8	0.22
Other Professionals.....	2,380	4,225	10.1	0.12	467	1.1	0.14
Farmers.....	61,670	3,748	231.2	2.64	326	20.1	2.48
Entertainers.....	1,940	3,371	6.5	0.07	320	0.6	0.07
Sole Business Props. without Employees...	18,540	3,143	58.3	0.67	280	5.2	0.64
Unclassified.....	680	2,997	2.0	0.02	260	0.2	0.02
Employees.....	2,444,800	2,884	7,051.9	80.62	222	543.9	66.97
Pensioners.....	5,010	2,859	14.3	0.16	175	0.9	0.11
Estates.....	4,610	2,182	10.1	0.12	408	1.9	0.23
Nurses.....	2,720	1,817	4.9	0.06	110	0.3	0.04
Grand Total.....	2,777,950	\$ 3,149	\$ 8,747.6	100.00%	\$ 292	\$ 812.1	100.00%
Employees Sub-Divided as Follows:							
Municipal Governments.....	65,540 ✓	\$ 2,940	\$ 192.7	2.20	\$ 164	\$ 10.8	1.33
Armed Services.....	6,780 ✓	2,932	19.9	0.23	178	1.2	0.15
Business Enterprises.....	2,073,210	2,911	6,034.2	68.98	230	477.2	58.76
Dominion Government.....	106,040 ✓	2,879	305.3	3.49	187	19.8	2.44
Educational Institutions.....	58,050	2,839	164.8	1.88	219	12.7	1.56
Provincial Governments.....	70,100 ✓	2,786	195.3	2.23	189	13.3	1.64
Unclassified.....	10,850	2,474	26.9	0.31	150	1.6	0.20
Other Institutions.....	50,720	2,114	107.2	1.23	138	7.0	0.86
Agricultural Enterprises.....	2,070	1,607	3.3	0.04	76	0.2	0.02
Private Individuals.....	1,440	1,585	2.3	0.03	64	0.1	0.01
Total Employees.....	2,444,800	\$ 2,884	\$ 7,051.9	80.62%	\$ 222	\$ 543.9	66.97%

NOTE: For further information see Section II, page 36.



## Statistics of General Interest

### Canadian Taxpayers by Place of Residence—1951

PLACE OF RESIDENCE (Cities Having More Than 5,000 Tax- payers Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Specified Cities							
Trail and Kimberley.....	6,890	\$ 3,486	\$ 24.0	0.27%	\$ 295	\$ 2.0	0.25%
Shawinigan Falls.....	8,310	3,433	28.5	0.33	235	2.0	0.25
St. John's, Newfoundland.....	10,070	3,348	33.7	0.39	354	3.6	0.44
Montreal.....	362,540	3,330	1,207.1	13.80	357	129.3	15.92
Sarnia.....	11,710	3,322	38.9	0.45	276	3.2	0.39
Vancouver.....	150,240	3,314	498.0	5.69	349	52.5	6.47
Welland.....	9,520	3,310	31.5	0.36	287	2.7	0.33
Calgary.....	45,780	3,283	150.3	1.72	344	15.7	1.93
Lethbridge.....	6,490	3,271	21.2	0.24	299	1.9	0.23
St. Thomas.....	6,220	3,268	20.3	0.23	263	1.6	0.20
Toronto.....	434,340	3,267	1,418.9	16.22	366	159.0	19.58
St. Catharines.....	17,420	3,233	56.3	0.64	287	5.0	0.62
Sault Ste. Marie.....	13,500	3,232	43.6	0.50	274	3.7	0.46
Oshawa.....	14,800	3,231	47.8	0.55	269	4.0	0.49
Sudbury and Copper Cliff.....	18,450	3,214	59.3	0.68	273	5.0	0.62
Niagara Falls.....	14,400	3,210	46.2	0.53	275	4.0	0.49
North Bay.....	5,160	3,205	16.5	0.19	255	1.3	0.16
Three Rivers.....	7,410	3,184	23.6	0.27	209	1.5	0.19
Windsor.....	50,270	3,176	159.7	1.83	277	13.9	1.71
Ottawa.....	64,780	3,173	205.6	2.35	294	19.1	2.35
Hamilton.....	85,890	3,170	272.3	3.11	307	26.4	3.25
Victoria.....	28,110	3,169	89.1	1.02	301	8.5	1.05
Quebec.....	31,950	3,164	101.1	1.16	270	8.6	1.06
Edmonton.....	55,080	3,102	170.8	1.95	291	16.0	1.97
Belleville.....	6,560	3,100	20.3	0.23	291	1.9	0.23
Fort William.....	23,570	3,094	72.9	0.83	261	6.2	0.76
Chatham.....	6,620	3,084	20.4	0.23	255	1.7	0.21
London.....	37,580	3,074	115.5	1.32	289	10.9	1.34
Brantford.....	16,350	3,070	50.2	0.57	273	4.5	0.56
Regina.....	23,430	3,070	71.9	0.82	302	7.1	0.88
Moose Jaw.....	6,940	3,061	21.3	0.24	236	1.6	0.20
Sherbrooke.....	10,480	3,057	32.1	0.37	254	2.7	0.33
Timmins, Porcupine and Schumacher....	9,900	3,052	30.2	0.35	216	2.1	0.26
New Westminster.....	17,900	3,044	54.5	0.62	248	4.4	0.54
Stratford.....	5,180	3,021	15.7	0.18	257	1.3	0.16
Kingston.....	12,280	3,020	37.1	0.42	264	3.2	0.39
Kitchener.....	22,760	3,017	68.7	0.79	270	6.1	0.75
Winnipeg.....	106,870	3,015	322.2	3.68	270	28.9	3.56
Cornwall.....	8,470	2,979	25.2	0.29	220	1.9	0.23
Sydney and Glace Bay.....	11,630	2,937	34.2	0.39	186	2.2	0.27
Peterborough.....	12,810	2,930	37.5	0.43	211	2.7	0.33
Galt.....	7,270	2,910	21.2	0.24	253	1.8	0.22
Brandon.....	5,720	2,908	16.6	0.19	219	1.2	0.15
Saskatoon.....	15,190	2,904	44.1	0.50	222	3.4	0.42
Guelph.....	9,240	2,889	26.7	0.31	244	2.3	0.28
Halifax.....	28,010	2,887	80.9	0.93	235	6.6	0.81
Moncton.....	9,530	2,843	27.1	0.31	198	1.9	0.23
Woodstock.....	5,030	2,815	14.2	0.16	217	1.1	0.14
Saint John, New Brunswick.....	15,090	2,788	42.1	0.48	205	3.1	0.38
Hull.....	9,130	2,731	24.9	0.28	182	1.7	0.21
Total of Specified Cities.....	1,902,870	3,201	6,092.0	69.64	317	603.0	74.25
All Other Areas.....	864,920	3,035	2,625.4	30.01	236	204.2	25.15
Total Resident in Canada.....	2,767,790	3,150	8,717.4	99.65	292	807.2	99.40
Non-Resident Taxpayers							
British Empire.....	1,450	2,124	3.1	0.04	162	0.2	0.02
United States.....	7,900	3,062	24.2	0.28	549	4.4	0.54
Elsewhere.....	810	3,549	2.9	0.03	398	0.3	0.04
Grand Total.....	2,777,950	\$ 3,149	\$ 8,747.6	100.00%	\$ 292	\$ 812.1	100.00%

NOTE: For further information see Section II, page 40.

## Statistics of General Interest

### Active Taxable Companies Reporting a Profit By Income—1951

INCOME CLASS	NUMBER	CURRENT YEAR PROFIT			INCOME TAX		
		Total Profit (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Less than \$ 1,000.....	4,404	\$ 1.8	0.06%	0.06%	\$ 0.2	0.02%	0.02%
\$ 1,000- 2,000.....	2,810	4.1	0.15	0.21	0.6	0.05	0.07
2,000- 3,000.....	2,166	5.3	0.19	0.40	0.8	0.07	0.14
3,000- 4,000.....	1,661	5.7	0.21	0.61	0.9	0.08	0.22
4,000- 5,000.....	1,420	6.3	0.23	0.84	0.9	0.08	0.30
5,000- 10,000.....	5,726	43.4	1.56	2.40	6.8	0.59	0.89
10,000- 15,000.....	2,877	34.7	1.25	3.65	7.0	0.60	1.49
15,000- 20,000.....	1,483	25.7	0.92	4.57	6.9	0.59	2.08
20,000- 25,000.....	1,047	23.4	0.84	5.41	7.1	0.61	2.69
25,000- 50,000.....	2,680	94.5	3.39	8.80	32.3	2.78	5.47
50,000- 100,000.....	1,808	126.8	4.55	13.35	48.2	4.15	9.62
100,000- 250,000.....	1,553	245.8	8.82	22.17	99.0	8.52	18.14
250,000- 500,000.....	643	224.7	8.06	30.23	94.4	8.13	26.27
500,000- 1,000,000.....	329	227.1	8.15	38.38	96.2	8.28	34.55
1,000,000- 5,000,000.....	302	625.9	22.46	60.84	271.3	23.35	57.90
Over 5,000,000.....	83	1,091.1	39.16	100.00	489.0	42.10	100.00
Total.....	30,992	\$ 2,786.3	100.00%		\$ 1,161.6	100.00%	

NOTE: For further information see Section III, page 87.

### Active Taxable Companies Reporting a Profit By Industrial Division—1951

INDUSTRIAL DIVISION (arranged in order of Average Profit)	NUMBER	CURRENT YEAR PROFIT			INCOME TAX		
		Average Profit	Total Profit (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Mining.....	425	\$ 490,948	\$ 208.7	7.49%	\$ 215,981	\$ 91.8	7.90%
Manufacturing.....	8,113	196,524	1,594.4	57.22	84,611	686.5	59.10
Public Utilities.....	1,581	150,029	237.2	8.51	64,607	102.1	8.79
Wholesale Trade.....	5,594	47,960	268.3	9.63	19,129	107.0	9.21
Finance.....	3,889	43,515	169.2	6.07	16,016	62.3	5.36
Agriculture, Fishing and Forestry.....	613	35,204	21.6	0.78	13,173	8.1	0.70
Construction.....	1,652	32,113	53.0	1.90	11,686	19.3	1.66
Retail Trade.....	5,931	30,541	181.1	6.50	11,143	66.1	5.69
Service.....	3,162	16,627	52.6	1.89	5,829	18.4	1.59
Unclassified.....	32	7,000	0.2	0.01	1,906	0.0	0.00
Total.....	30,992	\$ 89,905	\$ 2,786.3	100.00%	\$ 37,482	\$ 1,161.6	100.00%

NOTE: For further information see Section III, page 87.





**SECTION I**  
**COLLECTION STATISTICS**

## COLLECTIONS OF THE TAXATION DIVISION OF THE DEPARTMENT OF NATIONAL REVENUE

**Total Annual Collections**—The Taxation Division of the Department of National Revenue administers three Acts of the Government of Canada, namely:

“The Income Tax Act” enacted 1948,

“The Excess Profits Tax Act, 1940”,

“The Dominion Succession Duty Act” enacted 1941.

The Income Tax Act became effective on January 1, 1949, and replaced the former Income War Tax Act which was originally enacted in 1917. During the war of 1914-18 there was also enacted the “Business Profits War Tax Act” the administration of which was eventually merged with the Income War Tax Act administration. The Business Profits War Tax Act was substantially similar in intent to the recent Excess Profits Tax Act and in Table 1 the collections under the two Acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned. A subdivision of the collections under The Income Tax Act is referred to below.

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the business profits occurring in an expanded wartime economy. The Act applied to all forms of enterprise whether conducted within a corporate, partnership or sole proprietorship structure. The tax on partnerships or sole proprietorships was cancelled as of January 1, 1947, and the tax on corporations was cancelled as of January 1, 1948. The debit amount shown under this tax in Table 1 is the result of refunds arising out of renegotiation of war contracts.

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Under Sections 10 and 11 of the Act duties are levied upon the inheritance of each successor at rates which vary according to the size of the total estate, the size of the individual succession and the closeness of the relationship of each individual successor to the deceased.

Annual collections under these Acts are given in Table 1 on a Government Fiscal Year basis. All figures are given “net” after deducting refunds of any taxes in the same year and include any interest or penalty collected in addition to the tax.

**Cost of Collections**—The cost of collecting the total annual revenues enumerated in Table 1 is given in Table 2. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

**Subdivision of Collections Under The Income Tax Act**—The Income Tax Act levies several different taxes on incomes and these are shown in the historical Table 3 and by Districts for the 1952-53 fiscal year in Table 4. A brief description of these taxes follows below:

**GENERAL INCOME TAX ON INDIVIDUALS**—Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 31 of the Act. The detailed rates for the 1951 taxation year are given in Section II of this report, page 28. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source.

Amounts shown as direct payments include collections of Deferred Tax and Gift Tax. Gift Tax is levied under Section 100 of the Act at rates varying from 10% to 28%. A separate tabulation of the amounts collected from Gift Tax and Deferred Tax up to and including the 1951 fiscal year may be found on page 17 of “Taxation Statistics, 1951”.

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in Section 36. The detailed rates for the 1951 taxation year are given in Section III of this report, page 75.

**TAX ON UNDISTRIBUTED INCOME**—This is an optional tax which was originally introduced in 1945, under Section 96 of the Income War Tax Act, in order to reduce the tax problem faced by family held corporations upon the death of a large shareholder. Private companies were granted the right, within certain limitations, to elect to pay tax on undistributed income on hand and, having elected and paid the tax, to declare tax free dividends from the undistributed income. In 1951 legislation was passed extending the right to elect to pay the 15% tax on undistributed income to other corporations.

**NON-RESIDENT TAX**—Taxes at rates varying from 5% to 15% are levied on non-residents of Canada in respect of income from Canada. Under Section 96 of the Act a tax of 15% is levied on dividends, interest payable only in Canadian funds, estate or trust income, rents, royalties and certain other payments from Canadian debtors. In levying this tax there are certain qualifications, only a few of which are mentioned here. Interest on bonds issued or guaranteed by the Government of Canada is exempt from this tax. The interest from provincial bonds is taxed at 5%. Dividends to non-resident corporations in respect of shares in a subsidiary corporation are subject to tax at 5%. A 10% rate of tax is levied on income derived from the use of motion picture films produced or reproduced in Canada.

**Tax Collections by Provinces**—Total collections and those of individual and corporation general income tax, tax on undistributed income, non-resident tax, and succession duties for the fiscal years 1947 to 1953 inclusive are shown by provinces in Table 4. The provincial allocation of collections is based upon the location of the District Office in which the revenue was collected. District Offices within each province are shown in Table 5 with collections for the 1952-53 fiscal year.

**TABLE 1**  
**ANNUAL COLLECTIONS OF THE TAXATION DIVISION**  
**Department of National Revenue**

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total
	\$	\$	\$	\$
1917	—	12,506,517	—	12,506,517
1918	—	21,271,084	—	21,271,084
1919	9,349,720	32,970,062	—	42,319,782
1920	20,263,740	44,145,184	—	64,408,924
1921	46,381,824	40,841,401	—	87,223,225
1922	78,684,355	22,815,667	—	101,500,022
1923	59,711,538	13,031,462	—	72,743,000
1924	54,204,028	4,752,681	—	58,956,709
1925	56,248,043	2,704,427	—	58,952,470
1926	55,571,962	1,173,449	—	56,745,411
1927	47,386,309	710,102	—	48,096,411
1928	56,571,047	956,031	—	57,527,078
1929	59,422,323	455,232	—	59,877,555
1930	69,020,726	173,300	—	69,194,026
1931	71,048,022	34,430	—	71,082,452
1932	61,254,400	3,000	—	61,257,400
1933	62,066,697	54	—	62,066,751
1934	61,399,172	Nil	—	61,399,172
1935	66,808,066	"	—	66,808,066
1936	82,709,803	"	—	82,709,803
1937	102,365,242	"	—	102,365,242
1938	120,365,532	"	—	120,365,532
1939	142,026,138	"	—	142,026,138
1940	134,448,566	"	—	134,448,566
1941	248,143,022	23,995,269	—	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222
1946	937,729,273	494,196,483	21,447,574	1,453,373,330
1947	963,458,245	448,697,443	23,576,071	1,435,731,759
1948	1,059,848,357	227,030,494	30,828,040	1,317,706,891
1949	1,297,999,404	44,791,918	25,549,777	1,368,341,099
1950	1,272,650,191	—1,788,387*	29,919,780	1,300,781,584
1951	1,513,135,510	10,140,910	33,599,089	1,556,875,509
1952	2,163,473,408	2,364,909	38,207,985	2,204,046,302
1953	2,555,890,089	—	38,070,529	2,593,960,618
Totals	17,174,581,544	2,972,245,340	293,699,531	20,440,526,415

\*Debit amount, indicating that refunds were in excess of collections.



**TABLE 2**  
**COST OF COLLECTIONS**

Fiscal Year Ended March 31	Total Annual Collections	Total Annual Cost	Percentage Cost of Collection
	\$	\$	%
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,953,988	2.24
1922	101,500,022	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
1945	1,555,814,222	9,926,241	0.64
1946	1,453,373,330	11,796,342	0.81
1947	1,435,731,759	13,734,591	0.96
1948	1,317,706,891	19,627,980	1.49
1949	1,368,341,099	28,061,931	2.05
1950	1,300,781,584	28,103,621	2.16
1951	1,556,875,509	25,174,064	1.62
1952	2,204,046,302	21,873,960	0.99
1953	2,593,960,618	21,810,416	0.84
Totals	20,440,526,415	243,159,397	1.19

**TABLE 3**  
**SUBDIVISION OF COLLECTIONS UNDER THE INCOME TAX ACT**  
**(For Fiscal Years Ended March 31)**

Year	General Income Tax				Tax on Undistributed Income	Non-Resident Tax	Total Income Tax
	Individuals			Corporations			
	Direct Payments	Deductions at Source	Total				
	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	—	7,972,890	1,376,830	—	—	9,349,720
1920	13,195,314	—	13,195,314	7,068,426	—	—	20,263,740
1921	32,532,526	—	32,532,526	13,849,298	—	—	46,381,824
1922	39,820,597	—	39,820,597	38,863,758	—	—	78,684,355
1923	31,689,393	—	31,689,393	28,022,145	—	—	59,711,538
1924	25,657,335	—	25,657,335	28,546,693	—	—	54,204,028
1925	25,156,768	—	25,156,768	31,091,275	—	—	56,248,043
1926	23,849,475	—	23,849,475	31,722,487	—	—	55,571,962
1927	18,043,261	—	18,043,261	29,343,048	—	—	47,386,309
1928	23,222,891	—	23,222,891	33,348,156	—	—	56,571,047
1929	24,793,449	—	24,793,449	34,628,874	—	—	59,422,323
1930	27,237,502	—	27,237,502	41,783,224	—	—	69,020,726
1931	26,624,181	—	26,624,181	44,423,841	—	—	71,048,022
1932	24,772,846	—	24,772,846	36,481,554	—	—	61,254,400
1933	25,959,466	—	25,959,466	36,107,231	—	—	62,066,697
1934	29,183,715	—	29,183,715	27,385,822	—	4,829,635	61,399,172
1935	25,201,392	—	25,201,392	35,790,239	—	5,816,435	66,808,066
1936	32,983,231	—	32,983,231	42,518,971	—	7,207,601	82,709,803
1937	35,442,385	—	35,442,385	58,012,843	—	8,910,014	102,365,242
1938	40,444,839	—	40,444,839	69,768,605	—	10,152,088	120,365,532
1939	46,937,205	—	46,937,205	85,185,887	—	9,903,046	142,026,138
1940	45,406,932	—	45,406,932	77,920,002	—	11,121,632	134,448,566
1941	75,863,078	27,672,018	103,535,096†	131,565,710	—	13,042,216	248,143,022
1942	189,501,796	106,636,747	296,138,543†	185,835,699	—	28,268,775	510,243,017
1943	240,121,340	294,016,812	534,138,152†	347,969,723	—	28,080,797	910,188,672
1944	244,427,524	569,007,604	813,435,128	311,378,714	—	26,943,193	1,151,757,035
1945	288,009,532	479,745,550	767,755,082	276,403,849	—	28,599,137	1,072,758,068
1946	280,707,540	410,878,574	691,586,114	217,833,540	—	28,309,619	937,729,273
1947	277,475,819	417,054,327	694,530,146	196,819,253	41,972,700	30,136,146	963,458,245
1948	303,966,043	355,862,172	659,828,215	351,535,006	12,596,108	35,889,028	1,059,848,357
1949	333,996,154	428,567,362	762,563,516	488,549,610	3,440,514	43,445,764	1,297,999,404
1950	342,849,594	279,132,619	621,982,213	602,072,622	1,120,510	47,474,846	1,272,650,191
1951	315,964,267	336,364,413	652,328,680	711,576,735	87,619,776	61,610,319	1,513,135,510
1952	363,176,133	612,600,187	975,776,320	1,118,067,202	14,612,872	55,017,014	2,163,473,408
1953	401,362,741	823,912,821	1,225,275,562	1,266,556,794	10,383,356	53,674,377	2,555,890,089
Totals	4,283,549,154	5,141,451,206	9,425,000,360	7,039,403,666	171,745,836	538,431,682	17,174,581,544

† Includes National Defence Tax imposed under Section 91 of the Income War Tax Act.

**TABLE 4**  
**TAX COLLECTIONS BY PROVINCES**  
**1947 to 1953 Fiscal Years Inclusive**

Province	Total Tax Collections						
	1947	1948	1949	1950	1951	1952	1953
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	4,163,949	11,088,279	19,267,532	25,976,056
Prince Edward Island.....	2,915,343	2,550,139	3,253,729	2,776,793	2,982,452	2,812,260	3,305,279
Nova Scotia.....	35,128,396	29,503,445	27,812,394	24,338,200	29,486,593	35,558,408	46,593,471
New Brunswick.....	26,105,998	23,486,674	24,475,101	19,054,472	20,305,258	31,116,418	34,425,033
Quebec.....	412,119,383	383,967,886	373,514,195	353,903,217	429,894,266	611,157,042	698,658,372
Ontario.....	652,465,484	581,873,930	622,954,410	600,544,274	740,106,446	1,046,968,377	1,242,324,676
Manitoba.....	76,562,499	66,726,446	66,481,275	62,328,349	70,338,444	90,710,410	111,255,398
Saskatchewan.....	31,877,724	33,670,718	33,336,070	36,258,273	31,139,066	34,397,747	48,015,412
Alberta.....	57,922,492	48,385,702	57,798,155	65,037,219	71,411,626	91,030,280	121,442,870
British Columbia.....	139,958,403	146,660,310	157,648,665	131,588,237	149,064,858	239,463,705	259,708,170
Yukon.....	678,505	807,850	963,248	762,434	1,058,101	1,564,123	2,255,881
Head Office.....	-2,468*	73,791	103,857	26,167	120	—	—
Totals.....	1,435,731,759	1,317,706,891	1,368,341,099	1,300,781,584	1,556,875,509	2,204,046,302	2,593,960,618
Individual General Income Tax Collections							
	1947	1948	1949	1950	1951	1952	1953
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	2,188,507	4,206,838	7,117,297	10,397,984
Prince Edward Island.....	1,387,002	1,302,070	1,539,989	1,360,678	1,286,573	1,301,985	1,658,995
Nova Scotia.....	19,805,050	15,531,089	16,677,714	11,658,979	11,929,119	16,568,134	21,014,883
New Brunswick.....	13,647,222	11,879,662	13,615,863	9,349,547	8,849,823	13,428,378	17,853,732
Quebec.....	176,441,871	172,258,565	201,533,942	146,300,694	155,018,683	236,480,799	286,595,444
Ontario.....	316,296,607	304,434,223	352,662,957	285,968,440	309,496,890	471,830,842	590,773,744
Manitoba.....	36,631,702	33,166,623	35,697,003	32,682,064	30,843,644	44,303,460	57,335,956
Saskatchewan.....	23,446,713	22,923,553	25,484,800	28,570,676	23,376,360	27,100,165	37,450,544
Alberta.....	35,160,434	30,903,146	39,298,283	40,960,325	40,895,324	54,895,533	74,097,267
British Columbia.....	71,025,030	66,682,113	75,143,962	62,259,464	65,635,113	101,498,857	126,196,995
Yukon.....	668,457	714,521	855,476	656,636	790,193	1,250,870	1,900,018
Head Office.....	20,058	32,650	53,527	26,203	120	—	—
Totals.....	694,530,146	659,828,215	762,563,516	621,982,213	652,328,680	975,776,320	1,225,275,562
Corporation General Income Tax Collections							
	1947	1948	1949	1950	1951	1952	1953
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	1,534,096	5,356,861	11,399,902	14,527,565
Prince Edward Island.....	681,755	686,984	1,400,810	1,046,929	1,198,674	1,211,070	1,256,142
Nova Scotia.....	4,433,202	7,711,449	9,828,863	12,313,045	12,686,307	17,485,610	23,309,675
New Brunswick.....	3,306,712	6,414,309	8,675,890	8,030,551	9,115,659	16,749,437	15,340,899
Quebec.....	52,621,486	107,480,594	132,155,096	178,763,722	216,842,374	344,175,722	385,025,260
Ontario.....	93,462,446	150,466,340	220,102,077	284,720,048	340,698,955	516,686,328	599,383,646
Manitoba.....	11,661,440	16,300,637	24,057,123	26,828,465	28,602,238	41,944,757	49,716,197
Saskatchewan.....	2,207,142	4,665,839	5,085,767	5,805,895	5,405,249	6,316,388	9,096,047
Alberta.....	5,578,262	9,127,855	13,482,064	20,882,364	22,587,275	33,280,467	43,687,135
British Columbia.....	22,920,812	48,621,456	73,624,408	62,044,168	68,923,315	128,616,686	124,924,457
Yukon.....	-31,478*	18,403	87,182	103,375	159,828	200,835	289,771
Head Office.....	-22,526*	41,140	50,330	-36*	—	—	—
Totals.....	196,819,253	351,535,006	488,549,610	602,072,622	711,576,735	1,118,067,202	1,266,556,794

\*Debit amount, indicating that refunds were in excess of collections.



**TABLE 4—(Concluded)**  
**TAX COLLECTIONS BY PROVINCES**  
**1947 to 1953 Fiscal Years Inclusive**

Province	Tax on Undistributed Income						
	1947	1948	1949	1950	1951	1952	1953
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	—	11,175	54,878	6,506
Prince Edward Island.....	45,464	114,098	1,379	6,371	227,383	125,110	73
Nova Scotia.....	385,828	179,050	1,272	-382*	3,009,397	394,197	271,028
New Brunswick.....	429,833	336,783	31,341	69,825	1,541,517	199,245	153,023
Quebec.....	7,689,197	5,107,790	2,142,072	425,734	26,597,837	4,624,129	1,994,069
Ontario.....	29,207,197	4,880,138	886,326	394,670	35,759,115	5,528,448	4,425,485
Manitoba.....	608,683	516,565	138,935	12,147	4,644,090	841,769	618,216
Saskatchewan.....	271,221	275,400	37,096	36,438	1,334,487	196,408	317,342
Alberta.....	877,445	325,852	14,906	95,823	4,697,480	867,358	645,722
British Columbia.....	2,453,316	860,432	187,187	79,884	9,797,295	1,781,330	1,951,892
Yukon.....	4,516	—	—	—	—	—	—
Totals.....	41,972,700	12,596,108	3,440,514	1,120,510	87,619,776	14,612,872	10,383,356
	Non-Resident Tax Collections						
	1947	1948	1949	1950	1951	1952	1953
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	355,264	1,279,872	434,058	739,498
Prince Edward Island.....	52,892	64,148	36,578	49,374	124,139	108,849	266,885
Nova Scotia.....	129,537	119,204	185,070	148,496	212,760	249,621	553,185
New Brunswick.....	42,208	36,039	99,268	100,725	126,607	150,498	130,642
Quebec.....	11,552,689	12,845,491	14,821,441	15,671,912	20,556,406	18,539,833	18,272,994
Ontario.....	15,152,136	19,668,662	24,094,315	26,822,046	34,146,686	30,151,829	28,763,395
Manitoba.....	1,078,856	1,359,456	2,004,250	1,880,523	2,216,699	2,011,165	1,849,103
Saskatchewan.....	146,354	168,346	172,044	146,479	155,295	141,637	151,096
Alberta.....	494,886	340,670	516,539	610,091	809,110	673,013	749,997
British Columbia.....	1,483,364	1,238,423	1,514,920	1,688,843	1,927,618	2,470,878	2,134,217
Yukon.....	3,224	48,589	1,339	1,093	55,127	85,633	63,365
Totals.....	30,136,146	35,889,028	43,445,764	47,474,846	61,610,319	55,017,014	53,674,377
	Succession Duty Collections						
	1947	1948	1949	1950	1951	1952	1953
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	—	86,082	232,872	261,396	304,502
Prince Edward Island.....	29,030	54,361	38,784	145,990	79,100	22,058	123,184
Nova Scotia.....	347,798	1,206,125	825,074	601,340	1,009,428	744,421	1,444,701
New Brunswick.....	946,049	625,048	1,436,008	655,851	988,426	518,153	946,737
Quebec.....	7,025,416	7,807,023	5,405,580	9,093,781	6,319,126	6,818,068	6,770,603
Ontario.....	11,083,701	15,890,474	12,707,597	12,169,371	16,455,023	21,402,756	18,978,406
Manitoba.....	660,877	790,287	1,324,322	1,201,732	3,367,890	1,606,921	1,735,926
Saskatchewan.....	369,539	699,272	541,737	761,746	482,042	642,019	1,000,383
Alberta.....	482,006	1,003,977	1,049,531	1,481,254	1,839,099	1,252,024	2,262,749
British Columbia.....	2,631,655	2,747,214	2,219,856	3,722,747	2,818,109	4,922,024	4,500,610
Yukon.....	—	4,259	1,288	-114*	7,974	18,145	2,728
Totals.....	23,576,071	30,828,040	25,549,777	29,919,780	33,599,089	38,207,985	38,070,529

\*Debit amount, indicating that refunds were in excess of collections.

**TABLE 5**  
**COLLECTIONS 1952-53 FISCAL YEAR**  
**By Districts and Provinces**

Province and District	General Income Tax			
	Individuals			Corporations
	Direct Payments	Tax Deductions at Source	Total	
<b>Newfoundland:</b>	\$	\$	\$	\$
St. John's District.....	3,830,178.38	6,567,806.11	10,397,984.49	14,527,564.97
<b>Prince Edward Island:</b>				
Charlottetown District.....	1,032,466.63	626,528.19	1,658,994.82	1,256,141.91
<b>Nova Scotia:</b>				
Halifax District.....	6,421,426.10	9,440,767.02	15,862,193.12	22,401,499.96
Sydney District.....	1,217,709.84	3,934,979.91	5,152,689.75	908,175.14
Total.....	7,639,135.94	13,375,746.93	21,014,882.87	23,309,675.10
<b>New Brunswick:</b>				
Saint John District.....	5,201,346.51	12,652,385.08	17,853,731.59	15,340,898.72
<b>Quebec:</b>				
Quebec District.....	12,235,664.70	16,818,429.87	29,054,094.57	33,413,932.88
Sherbrooke District.....	3,732,055.72	5,414,187.91	9,146,243.63	4,658,255.42
Montreal District.....	77,178,171.47	171,216,934.40	248,395,105.87	346,953,071.72
Total.....	93,145,891.89	193,449,552.18	286,595,444.07	385,025,260.02
<b>Ontario:</b>				
Ottawa District.....	16,571,512.83	62,805,545.05	79,377,057.88	23,182,550.91
Kingston District.....	3,087,517.78	3,903,028.08	6,990,545.86	3,383,527.80
Belleville District.....	3,862,373.54	4,328,423.43	8,190,796.97	4,819,694.09
Toronto District.....	89,379,737.55	205,449,947.23	294,829,684.78	348,927,435.02
Hamilton District.....	19,744,169.44	40,608,117.07	60,352,286.51	70,939,494.84
Kitchener District.....	7,919,507.03	13,096,807.43	21,016,314.46	15,174,831.14
St. Catharines District.....	2,746,532.26	14,106,950.73	16,853,482.99	17,567,259.88
London District.....	13,321,245.46	25,717,176.27	39,038,421.73	93,381,561.77
Windsor District.....	6,156,026.51	19,444,198.32	25,600,224.83	—
Sudbury District.....	7,262,563.83	18,905,737.10	26,168,300.93	13,100,442.57
Fort William District.....	3,897,686.34	8,458,941.18	12,356,627.52	8,906,847.84
Total.....	173,948,872.57	416,824,871.89	590,773,744.46	599,383,645.86
<b>Manitoba:</b>				
Winnipeg District.....	18,936,502.82	38,399,453.12	57,335,955.94	49,716,197.18
<b>Saskatchewan:</b>				
Regina District.....	13,257,091.94	8,501,679.16	21,758,771.10	6,221,745.09
Saskatoon District.....	11,511,389.40	4,180,383.77	15,691,773.17	2,874,302.27
Total.....	24,768,481.34	12,682,062.93	37,450,544.27	9,096,047.36
<b>Alberta:</b>				
Calgary District.....	19,039,384.29	20,900,216.22	39,939,600.51	26,775,062.39
Edmonton District.....	13,356,554.49	20,801,111.52	34,157,666.01	16,912,072.08
Total.....	32,395,938.78	41,701,327.74	74,097,266.52	43,687,134.47
<b>British Columbia:</b>				
Vancouver District.....	33,589,611.80	74,384,794.00	107,974,405.80	121,491,705.63
Victoria District.....	6,597,613.20	11,624,975.63	18,222,588.83	3,432,751.66
Total.....	40,187,225.00	86,009,769.63	126,196,994.63	124,924,457.29
<b>Yukon.....</b>	276,700.83	1,623,317.29	1,900,018.12	289,770.62
<b>Canada.....</b>	401,362,740.69	823,912,821.09	1,225,275,561.78	1,266,556,793.50

**TABLE 5—(Concluded)**  
**COLLECTIONS 1952-53 FISCAL YEAR**  
**By Districts and Provinces**

<b>Tax on Undistributed Income</b>	<b>Non-Resident Tax</b>	<b>Total Income Tax Act</b>	<b>Dominion Succession Duty Act</b>	<b>Grand Total</b>
\$ 6,506.41	\$ 739,498.40	\$ 25,671,554.27	\$ 304,502.09	\$ 25,976,056.36
72.98	266,885.01	3,182,094.72	123,183.81	3,305,278.53
265,929.60 5,098.28	548,529.82 4,654.75	39,078,152.50 6,070,617.92	1,401,455.34 43,245.49	40,479,607.84 6,113,863.41
271,027.88	553,184.57	45,148,770.42	1,444,700.83	46,593,471.25
153,023.47	130,642.10	33,478,295.88	946,737.56	34,425,033.44
109,096.37 49,765.10 1,835,208.02	418,807.04 86,211.62 17,767,975.68	62,995,930.86 13,940,475.77 614,951,361.29	1,116,720.56 199,475.16 5,454,407.85	64,112,651.42 14,139,950.93 620,405,769.14
1,994,069.49	18,272,994.34	691,887,767.92	6,770,603.57	698,658,371.49
641,885.16 41,713.87 36,835.02 2,056,618.60 602,767.58 195,375.77 49,146.40 277,545.14 — 398,746.99 124,850.17	1,473,163.53 77,871.10 211,272.53 19,468,621.42 1,338,889.81 239,304.79 472,963.88 3,702,201.06 1,431,187.05 156,520.12 191,399.51	104,674,657.48 10,493,658.63 13,258,598.61 665,282,359.82 133,233,438.74 36,625,826.16 34,942,853.15 136,399,729.70 27,031,411.88 39,824,010.61 21,579,725.04	7,311,815.31 459,685.62 193,092.79 7,974,921.60 1,045,105.39 702,604.05 413.84 1,178,842.41 45,368.79 28,939.99 37,616.23	111,986,472.79 10,953,344.25 13,451,691.40 673,257,281.42 134,278,544.13 37,328,430.21 34,943,266.99 137,578,572.11 27,076,780.67 39,852,950.60 21,617,341.27
4,425,484.70	28,763,394.80	1,223,346,269.82	18,978,406.02	1,242,324,675.84
618,215.51	1,849,103.07	109,519,471.70	1,735,926.15	111,255,397.85
258,037.65 59,304.17	75,277.53 75,818.56	28,313,831.37 18,701,198.17	632,051.67 368,330.92	28,945,883.04 19,069,529.09
317,341.82	151,096.09	47,015,029.54	1,000,382.59	48,015,412.13
214,681.68 431,040.82	581,767.82 168,228.95	67,511,112.40 51,669,007.86	1,512,684.35 750,064.98	69,023,796.75 52,419,072.84
645,722.50	749,996.77	119,180,120.26	2,262,749.33	121,442,869.59
1,651,407.80 300,483.80	2,052,964.20 81,252.87	233,170,483.43 22,037,077.16	3,307,133.37 1,193,476.46	236,477,616.80 23,230,553.62
1,951,891.60	2,134,217.07	255,207,560.59	4,500,609.83	259,708,170.42
—	63,364.83	2,253,153.57	2,727.78	2,255,881.35
10,383,356.36	53,674,377.05	2,555,890,088.69	38,070,529.56	2,593,960,618.25





SECTION II  
INDIVIDUAL INCOME TAX STATISTICS

## INDIVIDUAL INCOME TAX STATISTICS

This section presents an analysis of the tax returns filed by individuals for the 1951 taxation year. The statistics have been compiled from a 10% sample of all T. 1 returns filed up to July 31, 1952. In order to bring the tables to finality and make the data available at an early date, all returns filed after July 31, 1952, have been excluded from the analysis. This procedure has resulted in the omission of approximately 125,000 returns and, therefore, the statistical coverage falls short of being complete by a margin of almost 3%.

The statistical items and the various tables in which they are presented are described in detail in the text on the following pages. The exemptions and rates of tax in effect for the 1951 taxation year are shown on page 28.

Overall annual statistics and the income distribution of taxpayers for the years 1941 to 1951 are presented in the table below together with figures of net national income as published by the Dominion Bureau of Statistics. A summary of the tax structures in each of these years will be found on page 28.

### YEARLY RECORD OF PRINCIPAL AGGREGATE STATISTICS

Taxation Year	Net National Income (Millions)	NUMBER OF TAXPAYERS								Total Number of Taxpayers	Total Income (Millions)	Total Tax (Millions)
		Under \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	Over \$25,000			
1941	\$ 6,563	165,475	368,862	198,252	65,421	26,626	34,325	10,484	2,039	871,484	\$ 1,980	\$ 223
1942	8,337	313,913	913,944	379,101	87,556	31,944	40,434	12,100	2,252	1,781,244	3,523	336
1943	9,043	347,740	1,086,503	513,875	114,707	39,229	45,954	13,042	2,304	2,163,354	4,299	801
1944	9,826	324,228	1,115,974	572,848	129,719	44,635	50,813	13,823	2,279	2,254,319	4,591	781
1945	9,840	324,346	1,163,638	529,202	122,821	44,448	53,242	14,309	2,240	2,254,246	4,548	642
1946	9,821	322,880	1,243,770	535,730	124,280	46,040	59,960	17,980	2,482	2,353,122	4,810	611
1947	10,985	213,290	1,025,270	773,780	186,400	63,400	76,190	24,567	3,559	2,366,456	5,581	622
1948	12,560	181,610	1,014,890	1,001,260	280,670	85,310	93,590	27,760	4,840	2,689,930	6,761	648
1949	13,194	5,450	740,070	848,960	368,090	117,040	113,570	33,460	5,330	2,231,970	6,431	501
1950	14,609	7,700	739,360	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240	7,033	575
1951	17,284	17,910	715,000	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950	8,748	812



## BASIC INFORMATION AND DEFINITIONS

Twenty-seven statistical items have been tabulated in Tables 2, 3 and 4 and three additional ones (gross income, capital cost allowance and capital expenditures) are tabulated in Table 9. In the remaining tables the information is presented in less detail. The source of all statistical items is given below with explanations in cases where the figures may be affected by factors peculiar to reporting on the prescribed forms.

All forms referred to are for the 1951 taxation year. Two types of individual tax return forms were in use. The T.1 Short Form was used by individuals whose earned income of any amount was solely from salary, wages or pension and whose investment income, if any, was not over \$2,400. The T.1 General was the form prescribed for use by all other individuals including the following: those whose earned income was not derived solely from salary, wages or pension, individuals in business as proprietors or partners, farmers, fishermen, those receiving professional fees or commissions, individuals with investment income in excess of \$2,400 and those claiming foreign tax credits.

**Number of Returns**—(Item 1). This refers to the combined number of T.1 General and T.1 Short Form returns filed in District Offices for the taxation or calendar year 1951. Final date for filing without penalty was April 30, 1952. Returns filed up to July 31, 1952, are included in the tables; those filed later are omitted. No cognizance is taken of second returns filed in amendment of an original. Segregation into the category of "Taxable" or "Non-Taxable" is based on whether the taxpayer does or does not report sufficient income to be taxable.

**Wages and Salaries**—(Item 2). The amount reported under this heading is the declared wage or salary income plus income in kind, if any. Taxable pension income is also included. The required information is shown under "Salaries, Wages, Pension, Bonus, Subsistence Allowance" on page 3 of the T.1 Short Form and on page 2 of the T.1 General under "Summary of Income". The figure shown is the income before any pension plan contributions have been deducted.

**Business Income**—(Item 3). The source of information is Parts 1 and 2 of page 4 of the T.1 General. If the taxpayer deducted an amount for prior year losses such amount has been added back and the figures therefore represent the income for only the current year. The amount shown is thus, in a few cases, larger than the amount that the taxpayer reported as income.

**Professional Income**—(Item 4). This has been extracted from Part 1, page 4, of the T.1 General. Gross professional income is broadly defined as income or fees received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table 3.

**Commission Income**—(Item 5). The information for this item has been taken from Part 1 of page 4 of the T.1 General. Commission income is shown on a net basis except in Table 9 where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge clerical expenses or any expenses other than their own travelling, are classified as business proprietors and the resulting net income is classed as "Business Income".

**Farm Income**—(Item 6). The net farm income is found in Part 2 of page 4 of the T.1 General. Gross farm income is shown in Table 9. If the taxpayer has deducted an amount for a prior year loss the amount deducted has been added back, so the figure is for only the current year.

**Earned Income**—(Item 7), and **Investment Income**—(Item 17). Earned income as defined in the Income Tax Act is reflected as accurately as possible in Item 7. The remaining sources of income are grouped under the heading "Investment Income"—Item 17. Investment income includes any income not defined as earned income. Under the Income Tax Act a 4% surtax is levied on investment income in excess of \$2,400.

**Dividends**—(Item 8). The dividends have been compiled from the amounts declared as dividends under the heading of "Investment Income" on page 3 of both the T.1 Short and the T.1 General after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not included.

**Bond Interest**—(Item 9). This item represents amounts specified as bond interest under the heading of Investment Income on page 3 of the T.1 General. Interest entered under Investment Income on page 3 of the T.1 Short was assumed to be bond interest unless otherwise specified. Interest on mortgages, notes and other securities are treated as mortgage interest.

**Bank Interest**—(Item 10). The amounts specified as bank interest under Investment Income on page 3 of both the T.1 General and the T.1 Short make up this figure.

**Net Rental Income**—(Item 11). Net rental income is declared under Investment Income on page 3 of both the T.1 General and the T.1 Short.

**Mortgage Interest**—(Item 12). Mortgage interest is reported on Page 3 of the T.1 General as Investment Income under the sub-heading "Other Interest". Amounts specified as mortgage interest under Investment Income on page 3 of the T.1 Short are included.

**Annuity Income**—(Item 13). Only the taxable annuity income as specified under Investment Income on page 3 of the T.1 General is tabulated. Some annuity contracts are wholly tax exempt and others are taxable on the interest element only. Amounts identified as annuity income under Investment Income on page 3 of the T.1 are included.

**Estate Income**—(Item 14). Income from estates or trust funds, whether paid or accrued, is reported as Investment Income on page 3 of both the T. 1 Short and the T. 1 General.

**Other Investment Income**—(Item 15). This includes all amounts declared under the sub-heading of "All Other Investment Income" under Investment Income on page 3 of the T. 1 General. It embraces all types of taxable investment income not otherwise specified, including income from patent royalties or copy-rights.

**Miscellaneous Income**—(Item 16). Alimony and any other types of income not elsewhere classified are included in this item.

**Personal Exemptions**—(Item 19). This information is taken from the amounts shown under the appropriate headings on page 3 of the T. 1 Short and page 2 of the T. 1 General. It includes the marital exemption, exemption for dependents and exemption claimed on account of age.

**Pension Fund Deductions**—(Item 20). The amount deducted from wages and salaries in respect of contributions to an approved superannuation or pension fund is shown under this heading. The totals are made up of the amounts specified as such deductions under the heading "Salaries, Wages, Pension" on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Union Dues**—(Item 21). This item has been compiled from the amounts claimed as allowable union or like dues under "Salaries, Wages, Pension" on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Charitable Donations**—(Item 22). Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. The amount specified as "Charitable Donations" on page 2 of the T. 1 General and on page 3 of the T. 1 Short provides this information.

**Medical Expenses**—(Item 23). The act permits a deduction from income in respect of "unusual" medical expenses which are defined as expenses in excess of 4% of income. Thus only the amount of expenses which exceeds 4% of income is tabulated. The maximum allowable deduction for medical expenses is \$750 for single persons and \$1,000 for married persons, plus \$250 for each dependent up to a total of \$1,000 for such dependents. The amounts of these deductions are obtained from the calculation of deductible medical expenses on page 2 of the T. 1 General and page 3 of the T. 1 Short.

**Other Deductions**—(Item 24). This item includes alimony and separation allowance paid out and other deductions including "away-from-home" expenses of those employed in transportation industries. These deductions are specified on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Net Taxable Income Declared**—(Item 26). This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income.

**Total Tax Declared on Taxable Income**—(Item 27). This figure is the tax payable which includes the surtax on investment income in excess of \$2,400. Deductions have been made for the 10% of net dividends from taxable Canadian corporations and credits for foreign taxes paid.



## NOTES ON THE SEPARATE TABLES

**Table 1—A General Statement by Provinces**—The most significant of the income and income tax statistics are combined into a short statement in Table 1. The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table 9 are the only tables in which the taxable and non-taxable data are merged. The allocation of returns by provinces in this table and all other provincial tables in this Section is on the basis of the taxpayer's address without regard to the District Office in which the return was filed.

**Table 2—All Canada by Income Classes**—In this table all returns are classified according to the size of the total income declared. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$1,000 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity and returns filed by non-residents of Canada in respect of income from Canada are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, where an individual was resident in Canada for only a portion of the taxation year he is taxed upon the income earned during his period of residence in Canada with deductions pro-rated according to the same period.

**Table 3—All Canada by Occupational Classes**—The classification of individual taxpayers by occupation is believed to be as extensive as possible. The classification is based more on the earning status of the taxpayer than on a strict occupational basis. The method of earning the income is given preference over the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an "employee" while only those engaged in practice for profit are listed in their professional capacity. The large employee class itself has been subdivided according to whether the taxpayer is employed by a business, institution, government body or by another private individual. Business owners are subdivided into sole proprietors, partners and own-account workers.

**Table 4—All Canada by Locality and Income**—In Table 4 all taxpayers are classified according to the address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a few cities in each province were covered. This has resulted in the inclusion of some comparatively small centres in the Prairies and the Maritimes while larger cities in Central Canada were omitted. Where taxpayers reside outside the specifically covered localities, and where a locality has less than 3,000 taxpayers, they have been shown under "All Other Areas" within the province concerned. An income breakdown is shown of those localities which have 3,000 or more taxpayers, and appears immediately underneath the locality.

**Table 5—All Taxpayers by County and Locality**—In this table the number of taxpayers and amounts of income and tax are shown for each county or

census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown in italics immediately beneath the figure for the county or census division. Thus, the number of taxpayers resident in a particular rural area may be ascertained by deducting the number of taxpayers in the locality from the total number of taxpayers in the county.

**Table 6—All Taxpayers by Income, Marital Status, Dependents and Sex**—This table provides a distribution by income of all taxpayers according to marital status for tax purposes, number of dependents and sex. All dependents are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependents. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

**Table 7—Provinces by Income Classes**—In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories are included in the Alberta figures; non-residents and taxpayers resident in Yukon Territory are grouped together.

**Table 8—Provinces by Occupational Classes**—The taxpayers for each province are distributed by occupational classes in this table. The occupational classification is as described under Table 3.

**Table 9—Analysis of Gross Income—Canada and Provinces**—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns. In some instances the gross income was not obtainable by the statistical clerks, but in each such case the net was extracted and identified as a "net" for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance deducted from gross incomes before arriving at net incomes and the amount of capital expenditures during the year have been estimated and shown for each province. Both taxable and non-taxable returns are included.

**Table 10—Occupational Classes by Income**—This table shows the distribution of taxpayers within each occupational class by \$500 levels of income up to \$5,000; by \$1,000 levels from \$5,000 to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000, and for persons receiving over \$15,000.



## SUMMARY OF TAX STRUCTURES FROM 1941 TO 1950

**1941**—Personal exemptions were \$750 for persons taxed as single, \$1,500 for married and \$400 for dependents. The tax rates ranged from 15% to 85%. In addition, a National Defence Tax of 3½% for married persons and 5% for single persons was imposed and deducted at the source. A surtax of 4% on investment income in excess of \$1,500 was levied.

**1942**—The National Defence Tax was changed to a Normal Tax of 7, 8 or 9%. The rates of Graduated Tax were increased to range from 30% to 85%. Exemptions were lowered to \$660 for single, \$1,200 for married, and a credit of \$28 against Normal Tax and \$80 against Graduated Tax allowed for dependents. A portion of the combined total tax was regarded as Compulsory Savings to be refunded after the war but this portion was paid only to the extent that the taxpayer could not offset it with other types of saving. Beginning September 1, 1942, withholding at the source which previously applied only to the National Defence Tax was extended to collect approximately 90% of the total tax. As part of this conversion one half of the tax liability upon earned income for 1942 was cancelled; payment of one half the tax on investment income in excess of \$3,000 was deferred until the taxpayers death. A deduction for medical expenses was instituted.

**1943**—Personal exemptions remained unchanged, only minor adjustments were made to the rates, and Compulsory Savings remained in effect. This was the first complete taxation year for which deductions were made at the source.

**1944**—The collection of Compulsory Savings was terminated as of June 30, 1944, and the liability for the savings portion of 1944 tax was reduced by half. Personal exemptions remained unchanged. The deduction allowed for medical expenses was increased.

**1945**—The rates and exemptions were unchanged but the tax was reduced by 4%. Provision was

made for recovery of a portion of the Family Allowance payments which commenced July 1, 1945. The amount of the recovery ranged from 10% for incomes of \$1,200 to 100% for incomes over \$3,000.

**1946**—Although no change in rates or exemptions was effected, the tax was reduced by 16%. The recovery of Family Allowance payments was 100% over \$3,200 of income.

**1947**—The basic rates and exemptions in effect since 1942 were revised. Exemptions were raised to \$750 for persons taxed as single and \$1,500 for married. The provision for recovering a portion of Family Allowance payments was cancelled with the introduction of a \$100 exemption from income for children eligible for Family Allowances and a \$300 exemption from income for other dependents. Rates of tax were lowered to range from 16% to 82½% for the first six months and from 10% to 80% for the last six months. The tax liability was determined by the average of the rates in the two periods of the year.

**1948**—Personal exemptions remained unchanged and rates of tax ranging from 10% to 80% were in effect. An additional exemption of \$500 for persons over 65 years of age was introduced.

**1949**—Personal exemptions were raised to \$1,000 for those taxed as single, \$2,000 for married, \$150 for dependents eligible for Family Allowances and \$400 for other dependents. A new structure of rates ranging from 15% to 80% resulted in a lower rate of taxation. The exemption for 4% surtax on investment income was increased to the greater of \$2,400 or personal exemptions. Taxpayers were allowed a credit against tax equal to 10% of dividends received from taxable Canadian corporations.

**1950**—The tax structure and personal exemptions remained unchanged.

## THE 1951 TAX STRUCTURE

The exemptions and the percentage rate structure for the 1951 taxation year remained the same as was in effect for the previous two years, but a straight defence surcharge was added. This Defence Surtax amounted to 10% of the amount of tax payable under the existing rate structure.

Exemption from income in respect of marital status and dependents is outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000, at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for Family Allowances—\$150. Children not eligible for family allowances—\$400.

Other dependents—the amount spent in support up to a maximum of \$150 or \$400, depend-

ing upon the family allowance status of the dependent.

### Rates of Tax—1951

Taxable Income	Tax
\$ 1,000 or less	15%
1,000 \$	150 plus 17% on next
2,000	320 plus 19% on next
4,000	700 plus 22% on next
6,000	1,140 plus 26% on next
8,000	1,660 plus 30% on next
10,000	2,260 plus 35% on next
12,000	2,960 plus 40% on next
15,000	4,160 plus 45% on next
25,000	8,660 plus 50% on next
40,000	16,160 plus 55% on next
60,000	27,160 plus 60% on next
90,000	45,160 plus 65% on next
125,000	67,910 plus 70% on next
225,000	137,910 plus 75% on next
400,000	269,160 plus 80% on remainder.

Plus: Defence Surtax equal to 10% of tax computed from above rates.

A surtax of 4% is levied on investment income in excess of the greater of \$2,400 or personal exemptions.

**TABLE 1**  
**1951 TAXATION YEAR—CANADA AND PROVINCES**  
**General Statement of All Returns Tabulated**

(All money figures in thousands of dollars)

Province	Number of Returns	Wages and Salaries	Other Earned Income	Investment Income	Total Income	Total Exemptions and Deductions Claimed	Taxable Income	Total Tax
<b>TAXABLE RETURNS</b>								
Newfoundland.....	25,850	\$ 71,596	\$ 7,210	\$ 3,173	\$ 81,979	\$ 48,335	\$ 33,644	\$ 6,916
Prince Edward Island.....	5,830	12,175	3,242	1,315	16,732	9,942	6,790	1,323
Nova Scotia.....	79,770	193,458	23,304	9,687	226,449	142,969	83,480	15,916
New Brunswick.....	56,400	136,950	17,502	7,505	161,957	101,843	60,114	11,566
Quebec.....	611,030	1,587,520	237,256	115,898	1,940,674	1,133,209	807,465	180,766
Ontario.....	1,249,960	3,288,696	479,302	186,182	3,954,180	2,136,779	1,817,401	377,798
Manitoba.....	147,000	351,188	74,495	17,361	443,044	258,561	184,483	38,018
Saskatchewan.....	109,780	196,109	132,179	13,358	341,646	195,300	146,346	28,683
Alberta.....	176,190	410,610	127,016	21,697	559,323	307,302	252,021	51,951
British Columbia.....	303,450	804,167	126,582	52,299	983,048	530,511	452,537	93,402
Yukon.....	2,530	7,610	584	179	8,373	3,858	4,515	832
Non-Residents.....	10,160	22,148	4,038	3,959	30,145	11,405	18,740	4,896
Canada.....	2,777,950	7,082,227	1,232,710	432,613	8,747,550	4,880,014	3,867,536	812,067
<b>NON-TAXABLE RETURNS</b>								
Newfoundland.....	20,130	\$ 25,902	\$ 1,334	\$ 208	\$ 27,444	Not Applicable		
Prince Edward Island.....	7,170	5,483	3,646	312	9,441			
Nova Scotia.....	65,460	76,262	10,101	2,344	88,707			
New Brunswick.....	51,250	56,391	8,246	1,772	66,409			
Quebec.....	373,430	446,513	53,849	15,023	515,385			
Ontario.....	432,420	419,339	100,230	26,859	546,428			
Manitoba.....	80,710	68,158	29,630	4,928	102,716			
Saskatchewan.....	75,800	46,493	45,493	4,533	96,519			
Alberta.....	94,060	71,366	39,881	4,575	115,822			
British Columbia.....	118,880	112,317	25,968	10,036	148,321			
Yukon.....	670	591	18	16	625			
Non-Residents.....	4,240	3,276	81	192	3,549			
Canada.....	1,324,220	1,332,091	318,477	70,798	1,721,366			
<b>ALL RETURNS</b>								
Newfoundland.....	45,980	\$ 97,498	\$ 8,544	\$ 3,381	\$ 109,423	Not Applicable		
Prince Edward Island.....	13,000	17,658	6,888	1,627	26,173			
Nova Scotia.....	145,230	269,720	33,405	12,031	315,156			
New Brunswick.....	107,650	193,341	25,748	9,277	228,366			
Quebec.....	984,460	2,034,033	291,105	130,921	2,456,059			
Ontario.....	1,682,380	3,708,035	579,532	213,041	4,500,608			
Manitoba.....	227,710	419,346	104,125	22,289	545,760			
Saskatchewan.....	185,580	242,602	177,672	17,891	438,165			
Alberta.....	270,250	481,976	166,897	26,272	675,145			
British Columbia.....	422,330	916,484	152,550	62,335	1,131,369			
Yukon.....	3,200	8,201	602	195	8,998			
Non-Residents.....	14,400	25,424	4,119	4,151	33,694			
Canada.....	4,102,170	8,414,318	1,551,187	503,411	10,468,916			



**TABLE 2**  
**1951 TAXATION YEAR—CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
By Income Classes**

(All money figures in thousands of dollars)

		Net Loss	Under \$1,000					
			Under \$100	\$100 to \$200	\$200 to \$300	\$300 to \$400	\$400 to \$500	\$500 to \$600
1	Number of Declared <b>Taxable</b> Returns.....							
	<b>Sources of Income</b>							
2	Wages and Salaries.....							
3	Business Income.....							
4	Professional Income.....							
5	Commission Income.....							
6	Farm Income.....							
7	Total-Earned Income Declared.....							
8	Dividends.....							
9	Bond Interest.....							
10	Bank Interest.....							
11	Net Rental Income.....							
12	Mortgage Interest.....							
13	Annuity Income.....							
14	Estate Income.....							
15	Other Investment Income.....							
16	Miscellaneous Income.....							
			<b>Taxable Status Not Carried Below \$1,000 Level</b>					
17	Total-Investment Income Declared.....							
18	<b>Total Income Declared.....</b>							
	<b>Exemptions and Deductions Claimed.....</b>							
19	Personal Exemptions.....							
20	Pension Fund Deductions.....							
21	Union Dues.....							
22	Donations.....							
23	Medical Expenses.....							
24	Other Deductions.....							
25	<b>Total Exemptions and Deductions Claimed.....</b>							
26	<b>Net Taxable Income Declared.....</b>							
27	<b>Total Tax Declared on Taxable Income.....</b>							
1	Number of Declared <b>Non-Taxable</b> Returns...	15,660	20,180	34,680	43,740	49,790	54,870	57,090
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 524	\$ 913	\$ 4,634	\$ 9,791	\$ 15,889	\$ 22,052	\$ 27,982
3	Business Income.....	10,178	38	75	258	490	802	920
4	Professional Income.....	115	1	12	33	32	13	53
5	Commission Income.....	359	3	13	29	30	62	87
6	Farm Income.....	10,444	18	101	422	934	1,171	1,812
7	Total-Earned Income Declared.....	20,572	897	4,835	10,533	17,375	24,100	30,854
8	Dividends.....	276	40	63	86	180	267	332
9	Bond Interest.....	226	49	112	186	210	292	262
10	Bank Interest.....	43	7	50	62	85	114	80
11	Net Rental Income.....	442	20	52	173	251	439	505
12	Mortgage Interest.....	153	13	41	33	69	86	105
13	Annuity Income.....	15	5	10	18	30	37	57
14	Estate Income.....	7	3	7	38	22	55	98
15	Other Investment Income.....	11	1	7	2	15	40	29
16	Miscellaneous Income.....	27	—	4	19	19	22	2
17	Total-Investment Income Declared.....	316	138	346	617	881	1,352	1,496
18	<b>Total Income Declared.....</b>	20,256	1,035	5,181	11,150	18,256	25,452	32,350
19	<b>Total Exemptions and Deductions Claimed.....</b>	29,421	25,523	40,011	50,371	58,647	65,482	68,683

Bold italic figures denote net loss.



**TABLE 2—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
By Income Classes**

(All money figures in thousands of dollars)

Under \$1,000—(Concluded)				\$1,000 to \$2,000								
\$600 to \$700	\$700 to \$800	\$800 to \$900	\$900 to \$1,000	Total Under \$1,000	\$1,000 to \$1,100	\$1,100 to \$1,200	\$1,200 to \$1,300	\$1,300 to \$1,400	\$1,400 to \$1,500	\$1,500 to \$1,600	\$1,600 to \$1,700	
				17,910	55,180	65,360	72,270	74,350	76,230	77,680	78,180	1
				\$ 8,981	\$ 54,351	\$ 69,977	\$ 84,971	\$ 94,892	\$ 105,116	\$ 113,561	\$ 121,792	2
				37	1,883	2,084	1,831	1,917	2,104	2,409	2,417	3
				45	223	307	282	312	374	377	407	4
				7	212	274	126	271	244	254	419	5
				43	912	1,111	1,317	1,208	923	1,144	1,337	6
				9,113	57,581	73,753	88,527	98,600	108,761	117,745	126,372	7
				198	266	328	429	486	523	646	826	8
				231	172	213	246	219	309	509	510	9
				14	41	58	85	65	60	62	102	10
				520	277	521	460	566	438	597	631	11
				28	34	93	70	113	136	148	205	12
				3	30	31	53	37	36	99	83	13
				100	208	172	161	218	206	378	572	14
				15	11	13	22	13	19	22	43	15
				25	69	45	54	46	16	86	77	16
Taxable Status Not Carried Below \$1,000 Level				1,134	1,108	1,474	1,580	1,763	1,743	2,547	3,049	17
				10,247	58,689	75,227	90,107	100,363	110,504	120,292	129,421	18
				6,213	54,569	64,842	71,926	74,330	76,888	79,684	81,060	19
				20	49	137	185	257	361	445	635	20
				7	45	82	113	132	165	179	220	21
				39	277	1,044	1,449	1,619	1,732	1,765	1,949	22
				4	33	148	313	400	507	567	523	23
				43	5	17	18	74	63	97	116	24
				6,326	54,978	66,270	74,004	76,812	79,716	82,737	84,503	25
				3,921	3,711	8,957	16,103	23,551	30,788	37,555	44,918	26
				655	635	1,476	2,633	3,845	5,075	6,145	7,358	27
64,750	68,830	79,880	94,520	583,990	45,400	34,440	35,440	37,320	40,780	40,980	43,340	1
\$ 36,206	\$ 44,953	\$ 57,932	\$ 74,104	\$ 294,980	\$ 35,214	\$ 27,134	\$ 31,323	\$ 35,283	\$ 40,740	\$ 44,494	\$ 51,132	2
1,681	2,214	3,582	5,517	5,323	3,292	3,408	3,572	4,907	5,991	6,635	9,172	3
103	89	195	424	840	201	113	73	163	224	277	256	4
136	172	255	582	1,010	305	298	336	354	538	560	602	5
2,460	3,229	4,408	6,324	10,435	4,972	5,250	5,549	5,961	6,929	7,683	7,069	6
40,586	50,657	66,372	86,951	312,588	43,984	36,203	40,853	46,668	54,422	59,649	68,231	7
432	471	686	783	3,616	731	678	831	775	948	785	664	8
370	495	628	693	3,523	539	531	578	568	685	639	581	9
166	119	154	197	1,077	184	156	140	166	187	204	187	10
681	801	999	1,606	5,085	1,048	1,188	1,040	1,282	1,662	1,074	1,042	11
145	182	264	259	1,350	279	234	261	328	440	375	284	12
93	110	104	108	587	107	78	169	146	125	89	92	13
125	98	226	281	960	235	184	216	300	263	279	111	14
24	28	29	72	258	20	59	43	46	38	60	38	15
59	77	81	86	422	119	53	52	71	104	114	90	16
2,095	2,381	3,171	4,085	16,878	3,262	3,161	3,330	3,682	4,452	3,619	3,089	17
42,681	53,038	69,543	91,036	329,466	47,246	39,364	44,183	50,350	58,874	63,268	71,320	18
79,199	84,553	99,978	117,630	719,498	73,974	66,860	71,131	76,207	85,791	88,260	94,842	19

**TABLE 2—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

		\$1,000 to \$2,000 (Concluded)				\$2,000 to \$3,000		
		\$1,700 to \$1,800	\$1,800 to \$1,900	\$1,900 to \$2,000	Total \$1,000 to \$2,000	\$2,000 to \$2,100	\$2,100 to \$2,200	\$2,200 to \$2,300
1	Number of Declared Taxable Returns.....	75,730	73,000	67,020	715,000	78,750	82,540	85,840
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 125,357	\$ 128,058	\$ 122,949	\$1,021,024	\$ 150,164	\$ 163,612	\$ 175,954
3	Business Income.....	2,265	2,136	2,387	21,433	4,332	6,148	7,497
4	Professional Income.....	401	508	526	3,717	676	597	780
5	Commission Income.....	527	481	603	3,411	748	923	1,012
6	Farm Income.....	1,089	1,132	1,312	11,485	2,245	2,697	3,909
7	Total-Earned Income Declared.....	129,639	132,315	127,777	1,061,070	158,165	173,977	189,152
8	Dividends.....	682	869	939	5,994	962	1,084	1,016
9	Bond Interest.....	565	480	487	3,710	586	570	608
10	Bank Interest.....	110	113	160	856	176	137	131
11	Net Rental Income.....	667	537	646	5,340	952	942	1,079
12	Mortgage Interest.....	168	210	221	1,398	213	225	378
13	Annuity Income.....	84	99	66	618	88	53	67
14	Estate Income.....	402	405	376	3,098	454	292	467
15	Other Investment Income.....	38	41	43	265	86	46	102
16	Miscellaneous Income.....	57	71	85	606	104	67	132
17	Total-Investment Income Declared.....	2,773	2,825	3,023	21,885	3,621	3,416	3,980
18	<b>Total Income Declared.....</b>	<b>132,412</b>	<b>135,140</b>	<b>130,800</b>	<b>1,082,955</b>	<b>161,786</b>	<b>177,393</b>	<b>193,132</b>
	<b>Exemptions and Deductions Claimed.....</b>							
19	Personal Exemptions.....	78,859	76,967	71,461	730,586	96,289	108,495	120,951
20	Pension Fund Deductions.....	655	817	879	4,420	1,050	1,258	1,447
21	Union Dues.....	222	236	242	1,636	269	314	374
22	Donations.....	1,957	1,867	1,772	15,431	2,054	2,051	2,426
23	Medical Expenses.....	595	620	609	4,315	602	640	695
24	Other Deductions.....	117	116	141	764	186	199	262
25	<b>Total Exemptions and Deductions Claimed.....</b>	<b>82,405</b>	<b>80,623</b>	<b>75,104</b>	<b>757,152</b>	<b>100,450</b>	<b>112,957</b>	<b>126,155</b>
26	<b>Net Taxable Income Declared.....</b>	<b>50,007</b>	<b>54,517</b>	<b>55,696</b>	<b>325,803</b>	<b>61,336</b>	<b>64,436</b>	<b>66,977</b>
27	<b>Total Tax Declared on Taxable Income.....</b>	<b>8,189</b>	<b>8,907</b>	<b>9,127</b>	<b>53,390</b>	<b>10,080</b>	<b>10,678</b>	<b>11,171</b>
1	Number of Declared Non-Taxable Returns...	47,270	53,650	59,250	437,870	54,360	49,890	44,970
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 59,089	\$ 72,200	\$ 83,184	\$ 479,793	\$ 82,576	\$ 81,149	\$ 76,176
3	Business Income.....	9,557	11,494	15,027	73,055	13,198	12,066	12,179
4	Professional Income.....	497	208	569	2,581	354	526	345
5	Commission Income.....	862	1,237	1,218	6,310	1,347	1,239	1,202
6	Farm Income.....	9,175	10,689	11,753	75,030	10,517	9,077	8,344
7	Total-Earned Income Declared.....	79,180	95,828	111,751	636,769	107,992	104,057	98,246
8	Dividends.....	687	647	660	7,406	488	691	480
9	Bond Interest.....	496	521	473	5,611	353	383	468
10	Bank Interest.....	94	131	128	1,577	116	87	72
11	Net Rental Income.....	1,352	1,407	1,602	12,697	1,440	1,123	1,145
12	Mortgage Interest.....	251	305	352	3,109	327	223	204
13	Annuity Income.....	54	66	27	953	29	59	49
14	Estate Income.....	167	206	184	2,145	147	70	156
15	Other Investment Income.....	34	41	85	464	42	47	37
16	Miscellaneous Income.....	133	126	146	1,008	106	85	120
17	Total-Investment Income Declared.....	3,268	3,450	3,657	34,970	3,048	2,768	2,731
18	<b>Total Income Declared.....</b>	<b>82,448</b>	<b>99,278</b>	<b>115,408</b>	<b>671,739</b>	<b>111,040</b>	<b>106,825</b>	<b>100,977</b>
19	<b>Total Exemptions and Deductions Claimed.....</b>	<b>104,001</b>	<b>119,258</b>	<b>131,882</b>	<b>912,206</b>	<b>126,249</b>	<b>119,129</b>	<b>110,626</b>



**TABLE 2—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

\$2,000 to \$3,000—(Concluded)								\$3,000 to \$4,000			
\$2,300 to \$2,400	\$2,400 to \$2,500	\$2,500 to \$2,600	\$2,600 to \$2,700	\$2,700 to \$2,800	\$2,800 to \$2,900	\$2,900 to \$3,000	Total \$2,000 to \$3,000	\$3,000 to \$3,500	\$3,500 to \$4,000	Total \$3,000 to \$4,000	
99,360	98,270	104,940	103,950	107,230	102,710	98,030	961,620	407,470	236,180	643,650	1
\$ 213,513	\$ 218,581	\$ 242,591	\$ 249,590	\$ 268,166	\$ 267,906	\$ 263,208	\$ 2,213,285	\$1,191,121	\$ 777,907	\$ 1,969,028	2
9,800	10,767	11,478	12,050	12,199	10,805	11,834	96,910	57,492	45,308	102,800	3
634	726	863	735	858	1,056	1,077	8,002	5,182	6,098	11,280	4
1,562	1,776	2,225	2,144	2,587	2,522	2,325	17,824	11,961	11,027	22,988	5
3,931	4,605	5,894	6,469	6,089	5,605	6,116	47,560	27,331	21,545	48,876	6
229,440	236,455	263,051	270,988	289,899	287,894	284,560	2,383,581	1,293,087	861,885	2,154,972	7
984	1,196	1,239	1,271	1,459	1,273	1,018	11,502	6,064	5,152	11,216	8
701	581	702	601	656	699	692	6,396	3,398	2,531	5,929	9
184	198	181	167	169	163	173	1,679	810	713	1,523	10
936	1,025	1,149	1,101	1,239	1,401	1,304	11,128	6,198	4,929	11,127	11
222	282	372	278	306	338	272	2,886	1,778	1,164	2,942	12
37	76	68	105	82	109	123	808	336	295	631	13
424	635	587	403	689	319	519	4,789	2,644	2,218	4,862	14
48	27	91	44	42	66	41	593	288	265	553	15
183	264	217	211	188	161	91	1,618	604	524	1,128	16
3,719	4,284	4,606	4,181	4,830	4,529	4,233	41,399	22,120	17,791	39,911	17
233,159	240,739	267,657	275,169	294,729	292,423	288,793	2,424,980	1,315,207	879,676	2,194,883	18
152,126	159,184	178,600	184,646	197,442	193,512	188,408	1,579,653	813,636	491,509	1,305,145	19
2,166	2,182	2,870	2,820	3,496	3,542	3,901	24,732	18,394	13,289	31,683	20
458	532	634	697	779	828	829	5,714	3,719	2,182	5,901	21
2,822	2,961	3,406	3,742	3,925	3,822	3,980	31,189	17,967	10,644	28,611	22
985	1,164	1,383	1,441	1,752	1,849	1,991	12,502	9,297	6,706	16,003	23
243	335	354	475	449	494	600	3,597	3,138	3,585	6,723	24
158,800	166,358	187,247	193,821	207,843	204,047	199,709	1,657,387	866,151	527,915	1,394,066	25
74,359	74,381	80,410	81,348	86,886	88,376	89,084	767,593	449,056	351,761	800,817	26
12,440	12,505	13,491	13,677	14,622	14,900	14,991	128,555	75,983	60,658	136,641	27
38,540	30,530	22,530	15,330	12,220	8,930	6,760	284,060			18,300	1
\$ 70,321	\$ 58,866	\$ 45,641	\$ 32,600	\$ 26,940	\$ 20,508	\$ 16,410	\$ 511,187			\$ 46,131	2
9,298	7,443	5,393	3,746	2,599	2,022	1,444	69,388			5,095	3
304	225	200	96	44	71	156	2,321			231	4
1,282	947	749	561	373	424	349	8,473			1,188	5
6,646	5,388	4,009	2,762	2,622	1,663	1,123	52,151			5,046	6
87,851	72,869	55,992	39,765	32,578	24,688	19,482	643,520			57,691	7
410	330	238	280	165	164	25	3,271			771	8
308	265	207	226	134	93	32	2,469			239	9
75	62	43	28	26	10	5	524			76	10
1,127	677	646	374	429	182	122	7,265			669	11
175	160	171	104	43	51	40	1,498			166	12
55	12	18	13	20	5	19	279			29	13
91	54	38	3	98	88	17	762			42	14
44	27	17	19	2	8	2	245			15	15
99	72	48	29	12	—	10	581			49	16
2,384	1,659	1,426	1,076	929	601	272	16,894			2,056	17
90,235	74,528	57,418	40,841	33,507	25,289	19,754	660,414			59,747	18
97,680	79,734	61,070	42,854	35,359	26,783	20,908	720,392			59,987	19



**TABLE 2—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
By Income Classes**

(All money figures in thousands of dollars)

		\$4,000 to \$5,000			\$5,000 to \$10,000			
		\$4,000 to \$4,500	\$4,500 to \$5,000	Total \$4,000 to \$5,000	\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000
1	Number of Declared <b>Taxable</b> Returns.....	134,580	77,170	211,750	84,620	41,320	23,520	16,350
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 476,473	\$ 292,060	\$ 768,533	\$ 330,937	\$ 167,877	\$ 98,087	\$ 71,345
3	Business Income.....	40,684	32,244	72,928	55,875	40,461	31,557	28,823
4	Professional Income.....	5,412	5,373	10,785	11,268	12,011	10,726	8,825
5	Commission Income.....	10,733	7,533	18,266	14,482	11,711	6,594	5,850
6	Farm Income.....	18,650	13,486	32,136	22,442	13,990	11,087	8,302
7	Total-Earned Income Declared.....	551,952	350,696	902,648	435,004	246,050	158,051	123,145
8	Dividends.....	5,268	4,696	9,964	9,445	7,117	6,563	6,384
9	Bond Interest.....	2,301	1,834	4,135	3,057	2,467	1,907	1,975
10	Bank Interest.....	649	480	1,129	727	603	402	358
11	Net Rental Income.....	4,226	3,686	7,912	4,967	4,969	3,084	3,204
12	Mortgage Interest.....	1,055	1,113	2,168	1,542	1,160	1,371	910
13	Annuity Income.....	232	138	370	285	219	245	301
14	Estate Income.....	2,109	2,220	4,329	3,401	3,615	3,349	2,032
15	Other Investment Income.....	372	207	579	408	386	408	267
16	Miscellaneous Income.....	435	365	800	603	385	268	348
17	Total-Investment Income Declared.....	16,647	14,739	31,386	24,435	20,921	17,597	15,779
18	<b>Total Income Declared</b> .....	568,599	365,435	934,034	459,439	266,971	175,648	138,924
	<b>Exemptions and Deductions Claimed</b> .....							
19	Personal Exemptions.....	284,855	165,127	449,982	182,995	89,424	50,916	35,627
20	Pension Fund Deductions.....	9,649	6,571	16,220	7,772	3,602	1,970	1,254
21	Union Dues.....	1,159	675	1,834	614	149	44	23
22	Donations.....	7,933	5,339	13,272	6,880	4,154	2,737	2,255
23	Medical Expenses.....	4,302	2,658	6,960	3,132	1,824	739	651
24	Other Deductions.....	4,006	3,491	7,497	3,699	745	503	378
25	<b>Total Exemptions and Deductions Claimed</b> .....	311,904	183,861	495,765	205,092	99,898	56,909	40,188
26	<b>Net Taxable Income Declared</b> .....	256,695	181,574	438,269	254,347	167,073	118,739	98,736
27	<b>Total Tax Declared on Taxable Income</b> ....	44,925	32,516	77,441	46,723	31,910	23,478	20,560
1	Number of Declared <b>Non-Taxable</b> Returns...							
	<b>Sources of Income</b>							
2	Wages and Salaries.....							
3	Business Income.....							
4	Professional Income.....							
5	Commission Income.....							
6	Farm Income.....							
7	Total-Earned Income Declared.....							
8	Dividends.....							
9	Bond Interest.....							
10	Bank Interest.....							
11	Net Rental Income.....							
12	Mortgage Interest.....							
13	Annuity Income.....							
14	Estate Income.....							
15	Other Investment Income.....							
16	Miscellaneous Income.....							
17	Total-Investment Income Declared.....							
18	<b>Total Income Declared</b> .....							
19	<b>Total Exemptions and Deductions Claimed</b> ....							

Non-Taxable Status Not Carried Above  
\$4,000 Level

**TABLE 2—(Concluded)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

\$5,000 to \$10,000 (Con.)		\$10,000 to \$25,000				Over \$25,000			Grand Total	
\$9,000 to \$10,000	Total \$5,000 to \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	Total \$10,000 to \$25,000	\$25,000 to \$50,000	Over \$50,000	Total Over \$25,000		
11,080	176,890	28,280	10,070	4,520	42,870	6,690	1,570	8,260	2,777,950	1
\$ 50,503	\$ 718,749	\$ 160,625	\$ 66,064	\$ 40,075	\$ 266,764	\$ 84,695	\$ 31,168	\$ 115,863	\$ 7,082,227	2
20,732	177,448	70,517	40,402	21,419	132,338	44,102	28,568	72,670	676,564	3
9,257	52,087	37,750	22,447	13,842	74,039	29,061	8,029	37,090	197,045	4
5,922	44,559	13,468	7,223	4,011	24,702	4,902	1,147	6,049	137,806	5
5,707	61,528	10,038	4,845	2,086	16,969	2,542	156	2,698	221,295	6
92,121	1,054,371	292,398	140,981	81,433	514,812	165,302	69,068	234,370	8,314,937	7
5,278	34,787	20,270	13,690	8,801	42,761	27,448	26,428	53,876	170,298	8
1,316	10,722	5,016	3,105	1,520	9,641	3,650	3,794	7,444	48,208	9
407	2,497	957	587	285	1,829	1,018	459	1,477	11,004	10
2,337	18,561	8,558	4,970	2,982	16,510	7,433	2,429	9,862	80,960	11
872	5,855	2,531	2,105	1,209	5,845	1,684	1,383	3,067	24,189	12
106	1,156	390	268	79	737	130	16	146	4,469	13
2,330	14,727	7,889	5,036	3,260	16,185	12,939	13,566	26,505	74,595	14
381	1,850	762	569	782	2,113	989	1,618	2,607	8,575	15
256	1,860	874	637	252	1,763	1,153	1,362	2,515	10,315	16
13,283	92,015	47,247	30,967	19,170	97,384	56,444	51,055	107,499	432,613	17
105,404	1,146,386	339,645	171,948	100,603	612,196	221,746	120,123	341,869	8,747,550	18
24,254	383,216	61,558	21,578	9,804	92,940	13,840	2,940	16,780	4,564,515	19
903	15,501	2,805	867	450	4,122	942	132	1,074	97,772	20
13	843	40	3	2	45	1	1	2	15,982	21
1,797	17,823	5,864	3,247	2,058	11,169	5,182	4,318	9,500	127,034	22
475	6,821	1,463	476	207	2,146	284	72	356	49,107	23
191	5,516	740	156	143	1,039	394	31	425	25,604	24
27,633	429,720	72,470	26,327	12,664	111,461	20,643	7,494	28,137	4,880,014	25
77,771	716,666	267,175	145,621	87,939	500,735	201,103	112,629	313,732	3,867,536	26
16,701	139,372	64,199	42,941	29,838	136,978	80,507	58,528	139,035	812,067	27
									1,324,220	1
									\$ 1,332,091	2
									152,861	3
									5,973	4
									16,981	5
									142,662	6
									1,650,568	7
									15,064	8
									11,842	9
									3,254	10
									25,716	11
									6,123	12
									1,848	13
									3,909	14
									982	15
									2,060	16
									70,798	17
									1,721,366	18
									2,412,083	19

Non-Taxable Status Not Carried Above  
\$4,000 Level

**TABLE 3**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

		Primary Producers				Professionals		
		Farmers	Forestry Operators	Fishermen	Total Primary Producers	Accountants	Medical Doctors and Surgeons	Dentists
1	Number of Declared <b>Taxable</b> Returns.....	61,670	1,640	3,880	67,190	1,880	8,790	3,790
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 7,701	\$ 614	\$ 1,340	\$ 9,655	\$ 1,524	\$ 3,978	\$ 753
3	Business Income.....	1,750	7,037	15,239	24,026	161	1,010	137
4	Professional Income.....	33	—	—	33	13,081	77,394	21,805
5	Commission Income.....	308	—	—	308	45	149	—
6	Farm Income.....	211,719	38	37	211,794	30	34	—
7	Total-Earned Income Declared.....	221,511	7,689	16,616	245,816	14,781	82,497	22,695
8	Dividends.....	1,531	37	4	1,572	357	2,229	425
9	Bond Interest.....	2,195	59	25	2,279	81	1,036	278
10	Bank Interest.....	815	21	28	864	31	196	48
11	Net Rental Income.....	2,106	—	22	2,128	7	530	189
12	Mortgage Interest.....	1,254	15	1	1,270	57	674	107
13	Annuity Income.....	151	—	—	151	5	78	22
14	Estate Income.....	1,268	—	—	1,268	22	238	44
15	Other Investment Income.....	125	—	—	125	16	97	16
16	Miscellaneous Income.....	189	8	13	210	4	103	2
17	Total-Investment Income Declared.....	9,634	140	93	9,867	580	5,181	1,131
18	<b>Total Income Declared</b> .....	231,145	7,829	16,709	255,683	15,361	87,678	23,826
	<b>Exemptions and Deductions Claimed</b> .....							
19	Personal Exemptions.....	122,972	3,074	7,521	133,567	4,073	19,309	8,139
20	Pension Fund Deductions.....	72	4	—	76	23	29	5
21	Union Dues.....	9	—	17	26	1	4	1
22	Donations.....	3,030	71	47	3,148	328	2,178	527
23	Medical Expenses.....	1,370	24	58	1,452	100	187	85
24	Other Deductions.....	89	17	4	110	37	137	59
25	<b>Total Exemptions and Deductions Claimed</b> .....	127,542	3,190	7,647	138,379	4,562	21,844	8,816
26	<b>Net Taxable Income Declared</b> .....	103,603	4,639	9,062	117,304	10,799	65,834	15,010
27	<b>Total Tax Declared on Taxable Income</b> .....	20,077	1,172	1,845	23,094	3,277	18,738	3,255
1	Number of Declared <b>Non-Taxable</b> Returns...	127,390	1,650	3,240	132,280	340	880	520
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 7,534	\$ 223	\$ 448	\$ 8,205	\$ 110	\$ 93	\$ 38
3	Business Income.....	1,946	1,870	3,698	7,514	33	16	24
4	Professional Income.....	20	—	23	43	490	949	604
5	Commission Income.....	27	—	1	26	5	46	—
6	Farm Income.....	141,440	20	3	141,457	—	—	—
7	Total-Earned Income Declared.....	150,967	2,113	4,165	157,245	638	1,104	666
8	Dividends.....	743	—	20	763	5	22	8
9	Bond Interest.....	1,465	17	24	1,506	1	28	5
10	Bank Interest.....	582	4	12	598	1	10	1
11	Net Rental Income.....	1,435	9	2	1,446	6	14	4
12	Mortgage Interest.....	841	—	5	846	7	—	—
13	Annuity Income.....	55	—	—	55	—	8	—
14	Estate Income.....	216	—	—	216	—	—	—
15	Other Investment Income.....	131	—	3	134	1	27	—
16	Miscellaneous Income.....	215	11	3	229	—	8	—
17	Total-Investment Income Declared.....	5,683	41	69	5,793	21	117	18
18	<b>Total Income Declared</b> .....	156,650	2,154	4,234	163,038	659	1,221	684
19	<b>Total Exemptions and Deductions Claimed</b> ....	275,194	3,564	6,549	285,307	788	1,858	954

Bold italic figures denote net loss.



**TABLE 3—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

Professionals—(Concluded)							Employees				
Lawyers	Consulting Engineers and Architects	Enter- tainers	Osteo- paths, Chiro- practors, etc.	Nurses	Other Pro- fessionals	Total Pro- fessionals	Agri- cultural Enter- prises	Business Enter- prises	Institu- tions	Educa- tional Insti- tutions	
4,970	2,030	1,940	900	2,720	2,380	29,400	2,070	2,073,210	50,720	58,050	1
\$ 2,806	\$ 3,918	\$ 1,884	\$ 183	\$ 1,981	\$ 1,318	\$ 18,345	\$ 3,208	\$5,940,459	\$ 105,122	\$ 161,219	2
839	314	66	83	29	552	3,191	—	5,487	24	31	3
41,553	14,344	4,474	3,738	2,717	7,557	186,663	—	1,448	286	233	4
142	—	3	22	—	136	497	—	6,407	31	117	5
36	—	—	—	—	26	54	53	1,050	18	33	6
45,376	18,576	6,427	4,026	4,727	9,537	208,642	3,261	5,954,851	105,481	161,633	7
2,201	667	19	66	77	136	6,177	20	39,362	653	1,188	8
360	111	22	27	40	109	2,064	11	11,357	402	930	9
120	41	3	9	11	26	485	2	3,320	104	183	10
616	72	48	73	15	140	1,690	15	11,397	256	344	11
974	26	11	24	6	28	1,907	1	3,935	50	75	12
36	22	4	4	20	12	203	—	963	71	73	13
370	18	—	1	11	37	741	15	3,986	97	155	14
55	—	5	—	5	19	213	2	1,975	3	71	15
656	11	—	—	29	11	816	—	3,086	87	167	16
5,388	968	112	204	214	518	14,296	66	79,381	1,723	3,186	17
50,764	19,544	6,539	4,230	4,941	10,055	222,938	3,327	6,034,232	107,204	164,819	18
10,211	4,094	2,958	1,717	2,961	4,430	57,892	2,337	3,355,261	62,530	80,162	19
13	73	54	3	4	23	227	2	61,077	1,285	7,592	20
1	6	3	1	8	2	27	1	13,689	187	600	21
1,239	349	70	115	83	197	5,086	36	79,044	1,765	2,820	22
284	38	50	14	18	48	824	11	32,241	600	996	23
61	35	40	32	47	23	471	1	21,613	400	141	24
11,809	4,595	3,175	1,882	3,121	4,723	64,527	2,388	3,562,925	66,767	92,311	25
38,955	14,949	3,364	2,348	1,820	5,332	158,411	939	2,471,307	40,437	72,508	26
12,598	4,980	620	486	300	1,112	45,366	157	477,197	7,019	12,707	27
630	180	550	550	1,200	1,020	5,870	3,670	842,240	27,730	15,680	1
\$ 110	\$ 245	\$ 124	\$ 40	\$ 539	\$ 718	\$ 2,017	\$ 3,981	\$1,075,779	\$ 32,464	\$ 18,892	2
28	—	15	—	14	33	163	1	1,210	7	2	3
853	93	463	714	604	694	5,464	—	24	29	8	4
7	—	10	1	—	2	71	1	520	1	7	5
16	—	—	6	—	—	22	67	599	4	30	6
1,014	338	612	761	1,157	1,447	7,737	4,050	1,076,934	32,505	18,879	7
14	5	—	9	12	14	89	12	1,602	126	15	8
2	—	2	6	12	9	65	14	1,704	101	47	9
3	—	—	2	1	4	22	4	443	28	8	10
17	1	4	5	6	—	57	30	1,937	115	52	11
13	—	—	1	2	—	23	11	283	20	7	12
—	3	—	—	1	—	12	—	149	18	2	13
—	—	—	—	2	—	2	—	143	6	2	14
—	—	—	—	—	—	28	—	58	5	6	15
—	—	1	—	3	21	33	1	511	59	7	16
49	9	7	23	39	48	331	72	6,830	478	146	17
1,063	347	619	784	1,196	1,495	8,068	4,122	1,083,764	32,983	19,025	18
1,315	397	915	1,045	1,527	1,991	10,790	5,614	1,461,192	43,579	24,441	19

Bold italic figures denote net loss.

**TABLE 3—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

		<b>Employees—(Concluded)</b>						
		Dominion Govern- ment	Provincial Govern- ments	Municipal and Smaller Govern- ments	Employees of Private Individ- uals	Armed Services	Unclasi- fied	Total Employees
1	Number of Declared <b>Taxable</b> Returns.....	106,040	70,100	65,540	1,440	6,780	10,850	2,444,800
<b>Sources of Income</b>								
2	Wages and Salaries.....	\$ 300,990	\$ 192,631	\$ 190,557	\$ 2,168	\$ 19,611	\$ 26,169	\$6,942,134
3	Business Income.....	378	197	144	4	48	21	6,334
4	Professional Income.....	185	170	79	—	22	28	2,451
5	Commission Income.....	76	8	114	—	20	94	6,867
6	Farm Income.....	117	79	60	—	9	32	1,451
7	Total-Earned Income Declared.....	301,746	193,085	190,954	2,172	19,710	26,344	6,959,237
8	Dividends.....	1,464	763	481	25	54	134	44,144
9	Bond Interest.....	792	534	352	39	39	76	14,532
10	Bank Interest.....	165	134	61	4	3	32	4,008
11	Net Rental Income.....	555	390	413	16	48	76	13,510
12	Mortgage Interest.....	120	60	113	14	1	33	4,402
13	Annuity Income.....	56	34	77	4	—	5	1,283
14	Estate Income.....	258	150	117	3	19	45	4,845
15	Other Investment Income.....	53	41	46	1	1	1	2,194
16	Miscellaneous Income.....	84	102	70	4	1	97	3,698
17	Total-Investment Income Declared.....	3,547	2,208	1,730	110	166	499	92,616
18	<b>Total Income Declared</b> .....	305,293	195,293	192,684	2,282	19,876	26,843	7,051,853
<b>Exemptions and Deductions Claimed</b> .....								
19	Personal Exemptions.....	174,424	109,444	118,674	1,663	11,740	16,405	3,932,640
20	Pension Fund Deductions.....	11,270	6,581	6,366	4	982	457	95,616
21	Union Dues.....	286	401	649	—	5	43	15,861
22	Donations.....	4,213	2,601	3,398	21	135	245	94,278
23	Medical Expenses.....	2,389	1,237	1,263	12	190	171	39,110
24	Other Deductions.....	479	233	195	9	24	41	23,136
25	<b>Total Exemptions and Deductions Claimed</b> .....	193,061	120,497	130,545	1,709	13,076	17,362	4,200,641
26	<b>Net Taxable Income Declared</b> .....	112,232	74,796	62,139	573	6,800	9,481	2,851,212
27	<b>Total Tax Declared on Taxable Income</b> ....	19,852	13,266	10,765	92	1,205	1,631	543,891
1	Number of Declared <b>Non-Taxable</b> Returns...	36,900	31,950	21,530	1,530	4,650	6,530	992,410
<b>Sources of Income</b>								
2	Wages and Salaries.....	\$ 55,499	\$ 45,437	\$ 37,266	\$ 1,514	\$ 5,056	\$ 8,506	\$1,284,394
3	Business Income.....	166	83	117	—	3	25	1,614
4	Professional Income.....	—	1	4	—	—	16	82
5	Commission Income.....	31	25	27	—	11	109	732
6	Farm Income.....	45	35	55	5	8	12	398
7	Total-Earned Income Declared.....	55,741	45,581	37,469	1,519	5,078	8,668	1,286,424
8	Dividends.....	56	71	46	19	4	33	1,984
9	Bond Interest.....	99	74	66	21	1	27	2,154
10	Bank Interest.....	63	22	22	5	—	2	597
11	Net Rental Income.....	148	133	107	13	4	47	2,586
12	Mortgage Interest.....	1	9	4	1	—	1	337
13	Annuity Income.....	2	10	9	2	—	1	193
14	Estate Income.....	5	4	16	—	—	—	176
15	Other Investment Income.....	8	9	2	—	—	—	88
16	Miscellaneous Income.....	17	14	21	2	—	21	653
17	Total-Investment Income Declared.....	399	346	293	63	9	132	8,768
18	<b>Total Income Declared</b> .....	56,140	45,927	37,762	1,582	5,087	8,800	1,295,192
19	<b>Total Exemptions and Deductions Claimed</b> ....	70,979	60,881	46,029	2,048	6,405	11,678	1,732,846

Bold italic figures denote net loss.

**TABLE 3—(Concluded)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

Sales- men	Business Proprietors				Financial			Estates	De- ceased	Un- classi- fied	Grand Total	
	Sole Proprietors Without Employees	Sole Proprietors With Employees	Partners in Business	Total Business Pro- prietors	Investment Income Pre- dominates	Pension Income Pre- dominates	Total Financial					
29,460	18,540	80,590	45,740	144,870	47,830	5,010	52,840	4,610	4,100	680	2,777,950	1
\$ 12,181	\$ 5,000	\$ 18,999	\$ 19,598	\$ 43,597	\$ 34,906	\$ 11,701	\$ 46,607	\$ 215	\$ 8,969	\$ 524	\$7,082,227	2
1,877	49,533	365,222	221,074	635,829	3,076	13	3,089	123	1,842	253	676,564	3
540	147	1,321	3,703	5,171	1,511	77	1,588	32	563	4	197,045	4
123,290	620	2,482	1,212	4,314	1,816	64	1,880	—	580	70	137,806	5
270	334	2,682	1,446	4,462	744	—	744	112	2,516	—	221,295	6
138,158	55,634	390,706	247,033	693,373	42,053	11,855	53,908	482	14,470	851	8,314,937	7
1,800	577	5,245	3,858	9,680	102,469	1,179	103,648	1,215	2,025	37	170,298	8
382	339	2,404	1,422	4,165	22,213	561	22,774	1,201	780	31	48,208	9
227	139	920	469	1,528	3,616	107	3,723	73	95	1	11,004	10
600	981	9,688	4,819	15,488	46,759	103	46,862	337	314	31	80,960	11
374	224	1,993	947	3,164	12,650	71	12,721	161	175	15	24,189	12
25	6	86	70	162	2,335	244	2,579	24	42	—	4,469	13
249	236	831	518	1,585	58,848	103	58,951	6,463	439	54	74,595	14
233	57	425	547	1,029	4,674	21	4,695	67	19	—	8,575	15
260	79	532	510	1,121	3,020	78	3,098	38	56	1,018	10,315	16
4,150	2,638	22,124	13,160	37,922	256,584	2,467	259,051	9,579	3,945	1,187	432,613	17
142,308	58,272	412,830	260,193	731,295	298,637	14,322	312,959	10,061	18,415	2,038	8,747,550	18
59,621	34,337	169,870	88,496	292,703	70,328	8,202	78,530	1,488	7,013	1,061	4,564,515	19
1,084	53	144	117	314	218	73	291	2	157	5	97,772	20
9	9	20	13	42	8	1	9	—	7	1	15,982	21
2,550	825	6,927	4,281	12,033	9,158	398	9,556	98	261	24	127,034	22
1,418	323	1,962	1,178	3,463	1,979	247	2,226	60	518	36	49,107	23
229	82	546	149	777	527	42	569	289	21	2	25,604	24
64,911	35,629	179,469	94,234	309,332	82,218	8,963	91,181	1,937	7,977	1,129	4,880,014	25
77,397	22,643	233,361	165,959	421,963	216,419	5,359	221,778	8,124	10,438	909	3,867,536	26
17,408	5,186	59,983	46,732	111,901	64,912	879	65,791	1,880	2,559	177	812,067	27
9,980	38,050	50,770	21,360	110,180	46,400	15,680	62,080	1,010	6,310	4,100	1,324,220	1
\$ 1,143	\$ 3,889	\$ 4,192	\$ 1,768	\$ 9,849	\$ 4,359	\$ 16,741	\$ 21,100	\$ 196	\$ 4,610	\$ 577	\$1,332,091	2
183	49,377	66,626	26,179	142,182	448	50	498	—	410	297	152,861	3
7	47	125	81	253	51	1	52	—	72	—	5,973	4
14,892	438	455	145	1,038	178	16	194	—	14	14	16,981	5
14	279	369	247	895	216	59	157	72	592	5	142,662	6
16,239	54,030	71,767	28,420	154,217	5,252	16,749	22,001	124	5,698	883	1,650,568	7
74	151	390	236	777	10,465	644	11,109	79	183	6	15,064	8
52	236	439	128	803	6,421	624	7,045	34	177	6	11,842	9
14	96	130	47	273	1,504	180	1,684	17	39	10	3,254	10
96	1,064	1,767	401	3,232	17,463	470	17,933	96	310	40	25,716	11
48	160	362	92	614	4,066	95	4,161	6	88	—	6,123	12
9	15	12	13	40	1,358	131	1,489	3	47	—	1,848	13
13	52	66	3	121	2,543	28	2,571	666	144	—	3,909	14
20	22	74	16	112	567	25	592	6	2	—	982	15
45	80	155	44	279	501	27	528	5	36	252	2,060	16
371	1,876	3,395	980	6,251	44,888	2,224	47,112	912	1,026	234	70,798	17
16,610	55,906	75,162	29,400	160,468	50,140	18,973	69,113	1,036	6,724	1,117	1,721,366	18
21,333	77,003	111,061	43,512	231,576	79,339	31,044	110,383	1,453	12,315	6,080	2,412,083	19

Bold italic figures denote net loss.



**TABLE 4**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Newfoundland			Prince Edward Island		
		St. John's	All Other Areas	Total	Charlotte-town	All Other Areas	Total
1	Number of Declared Taxable Returns.....	10,070	15,780	25,850	3,390	2,440	5,830
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 26,689	\$ 44,907	\$ 71,596	\$ 7,653	\$ 4,522	\$ 12,175
3	Business Income.....	3,376	2,877	6,253	1,260	802	2,062
4	Professional Income.....	741	68	809	267	203	470
5	Commission Income.....	106	20	126	143	321	464
6	Farm Income.....	22	—	22	—	246	246
7	Total-Earned Income Declared.....	30,934	47,872	78,806	9,323	6,094	15,417
8	Dividends.....	1,344	150	1,494	426	174	600
9	Bond Interest.....	342	36	378	134	81	215
10	Bank Interest.....	254	121	375	18	7	25
11	Net Rental Income.....	56	36	92	69	28	97
12	Mortgage Interest.....	125	1	126	26	67	93
13	Annuity Income.....	12	2	14	11	6	17
14	Estate Income.....	110	5	115	137	101	238
15	Other Investment Income.....	476	40	516	—	—	—
16	Miscellaneous Income.....	60	3	63	3	27	30
17	Total-Investment Income Declared.....	2,779	394	3,173	824	491	1,315
18	<b>Total Income Declared.....</b>	<b>33,713</b>	<b>48,266</b>	<b>81,979</b>	<b>10,147</b>	<b>6,585</b>	<b>16,732</b>
	<b>Exemptions and Deductions Claimed.....</b>						
19	Personal Exemptions.....	17,152	29,310	46,462	5,379	4,003	9,382
20	Pension Fund Deductions.....	150	511	661	168	71	239
21	Union Dues.....	27	97	124	12	4	16
22	Donations.....	274	428	702	134	68	202
23	Medical Expenses.....	121	40	161	46	30	76
24	Other Deductions.....	102	123	225	26	1	27
25	<b>Total Exemptions and Deductions Claimed.....</b>	<b>17,826</b>	<b>30,509</b>	<b>48,335</b>	<b>5,765</b>	<b>4,177</b>	<b>9,942</b>
26	<b>Net Taxable Income Declared.....</b>	<b>15,887</b>	<b>17,757</b>	<b>33,644</b>	<b>4,382</b>	<b>2,408</b>	<b>6,790</b>
27	<b>Total Tax Declared on Taxable Income.....</b>	<b>3,563</b>	<b>3,353</b>	<b>6,916</b>	<b>852</b>	<b>471</b>	<b>1,323</b>
	<b>Number of Declared Taxable Returns</b>						
1	Under \$1,000.....	60	30	90	—	—	—
2	\$1,000- 1,500.....	1,460	1,930	3,390	630	740	1,370
3	1,500- 2,000.....	1,410	1,860	3,270	530	330	860
4	2,000- 2,500.....	1,790	2,300	4,090	530	300	830
5	2,500- 3,000.....	1,870	2,620	4,490	570	330	900
6	3,000- 3,500.....	1,230	2,570	3,800	450	230	680
7	3,500- 4,000.....	640	1,700	2,340	220	230	450
8	4,000- 4,500.....	400	1,200	1,600	90	100	190
9	4,500- 5,000.....	160	510	670	70	50	120
10	5,000- 6,000.....	320	480	800	60	20	80
11	6,000- 7,000.....	180	140	320	60	10	70
12	7,000- 8,000.....	100	180	280	50	50	100
13	8,000- 9,000.....	50	100	150	20	—	20
14	9,000- 10,000.....	50	20	70	20	—	20
15	10,000- 15,000.....	190	120	310	60	20	80
16	Over 15,000.....	160	20	180	30	30	60
17	<b>Total Number of Declared Taxable Returns</b>	<b>10,070</b>	<b>15,780</b>	<b>25,850</b>	<b>3,390</b>	<b>2,440</b>	<b>5,830</b>

**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

Nova Scotia				New Brunswick					
Halifax	Sydney and Glace Bay	All Other Areas	Total	Fredericton	Moncton	Saint John	All Other Areas	Total	
28,010	11,630	40,130	79,770	4,050	9,530	15,090	27,730	56,400	1
\$ 69,067	\$ 30,669	\$ 93,722	\$ 193,458	\$ 10,465	\$ 24,445	\$ 35,711	\$ 66,329	\$ 136,950	2
3,570	1,758	9,881	15,209	1,055	817	2,636	7,290	11,798	3
2,693	724	2,004	5,421	249	464	385	1,295	2,393	4
1,027	232	950	2,209	336	416	1,218	597	2,567	5
—	—	465	465	5	—	—	739	744	6
76,357	33,383	107,022	216,762	12,110	26,142	39,950	76,250	154,452	7
1,773	503	2,149	4,425	500	381	860	1,765	3,506	8
520	53	781	1,354	132	232	440	631	1,435	9
121	27	120	268	17	46	44	84	191	10
499	86	323	908	194	177	386	239	996	11
109	18	134	261	115	16	10	201	342	12
43	—	23	66	12	11	17	45	85	13
1,349	63	695	2,107	12	42	233	221	508	14
40	—	9	49	42	29	46	13	130	15
54	24	171	249	33	18	84	177	312	16
4,508	774	4,405	9,687	1,057	952	2,120	3,376	7,505	17
80,865	34,157	111,427	226,449	13,167	27,094	42,070	79,626	161,957	18
44,558	21,686	69,884	136,128	6,811	15,580	24,881	47,968	95,240	19
1,156	167	1,129	2,452	185	480	541	1,048	2,254	20
104	155	304	563	11	59	54	164	288	21
843	385	1,130	2,358	202	335	532	1,273	2,342	22
391	110	338	839	91	160	318	439	1,008	23
152	52	425	629	53	137	59	462	711	24
47,204	22,555	73,210	142,969	7,353	16,751	26,385	51,354	101,843	25
33,661	11,602	38,217	83,480	5,814	10,343	15,685	28,272	60,114	26
6,593	2,162	7,161	15,916	1,239	1,891	3,090	5,346	11,566	27
90	—	100	190	10	—	20	100	130	1
4,950	1,010	6,990	12,950	600	1,510	2,670	4,840	9,620	2
4,200	1,070	4,960	10,230	620	1,630	2,220	3,840	8,310	3
5,060	1,960	7,200	14,220	620	1,360	2,790	4,450	9,220	4
5,260	3,730	8,860	17,850	640	1,920	2,910	4,680	10,150	5
2,910	2,070	5,080	10,060	460	1,300	1,770	3,700	7,230	6
1,920	620	2,430	4,970	250	490	1,050	2,270	4,060	7
1,010	460	1,590	3,060	260	450	560	1,270	2,540	8
580	200	670	1,450	160	220	310	810	1,500	9
710	160	850	1,720	160	260	320	820	1,560	10
350	120	450	920	80	60	130	290	560	11
190	30	270	490	40	90	60	140	330	12
200	30	220	450	10	80	80	120	290	13
40	30	110	180	40	40	20	40	140	14
350	110	200	660	70	100	100	230	500	15
190	30	150	370	30	20	80	130	260	16
28,010	11,630	40,130	79,770	4,050	9,530	15,090	27,730	56,400	17

**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Quebec					
		Chicou- timi	Drum- mondville	Granby	Hull	Jonquiere	Levis
1	Number of Declared <b>Taxable Returns</b> .....	3,650	3,770	3,540	9,130	3,120	3,040
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 9,718	\$ 9,690	\$ 7,899	\$ 21,250	\$ 9,305	\$ 6,925
3	Business Income.....	426	445	1,188	1,598	346	814
4	Professional Income.....	526	76	114	582	91	243
5	Commission Income.....	122	42	139	386	15	46
6	Farm Income.....	—	—	45	—	—	—
7	Total-Earned Income Declared.....	10,792	10,253	9,385	23,816	9,757	8,028
8	Dividends.....	54	64	19	507	11	33
9	Bond Interest.....	24	5	11	129	—	40
10	Bank Interest.....	23	3	7	12	—	32
11	Net Rental Income.....	137	66	120	86	6	30
12	Mortgage Interest.....	57	12	42	283	3	2
13	Annuity Income.....	—	4	—	5	—	—
14	Estate Income.....	3	—	32	65	3	—
15	Other Investment Income.....	—	4	—	—	—	—
16	Miscellaneous Income.....	—	—	—	28	—	—
17	Total-Investment Income Declared.....	298	158	231	1,115	23	137
18	<b>Total Income Declared</b> .....	11,090	10,411	9,616	24,931	9,780	8,165
<b>Exemptions and Deductions Claimed</b> .....							
19	Personal Exemptions.....	6,799	6,424	5,432	14,969	6,451	5,099
20	Pension Fund Deductions.....	153	177	60	353	191	90
21	Union Dues.....	21	8	22	42	33	12
22	Donations.....	614	315	356	949	612	684
23	Medical Expenses.....	83	91	66	148	47	29
24	Other Deductions.....	—	17	14	30	43	81
25	<b>Total Exemptions and Deductions Claimed</b> .....	7,670	7,032	5,950	16,491	7,377	5,995
26	<b>Net Taxable Income Declared</b> .....	3,420	3,379	3,666	8,440	2,403	2,170
27	<b>Total Tax Declared on Taxable Income</b> .....	666	591	724	1,661	415	377
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	—	—	—	130	—	—
2	\$1,000- 1,500.....	590	420	660	1,730	320	670
3	1,500- 2,000.....	500	560	950	1,260	160	420
4	2,000- 2,500.....	320	730	570	1,600	240	380
5	2,500- 3,000.....	520	920	530	1,510	420	530
6	3,000- 3,500.....	790	530	220	1,330	810	400
7	3,500- 4,000.....	530	210	160	690	820	210
8	4,000- 4,500.....	120	170	130	320	160	180
9	4,500- 5,000.....	70	40	40	130	90	70
10	5,000- 6,000.....	30	90	120	160	40	100
11	6,000- 7,000.....	50	50	30	70	60	40
12	7,000- 8,000.....	10	20	20	30	—	10
13	8,000- 9,000.....	—	10	10	40	—	20
14	9,000- 10,000.....	50	—	20	20	—	—
15	10,000- 15,000.....	50	20	60	80	—	10
16	Over 15,000.....	20	—	20	30	—	—
17	<b>Total Number of Declared Taxable Returns</b> .....	3,650	3,770	3,540	9,130	3,120	3,040



**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

Quebec—(Concluded)											
Montreal	Quebec	St. Hyacinthe	St. Johns	Shawinigan Falls	Sherbrooke	Thetford Mines	Three Rivers	Valleyfield	All Other Areas	Total	
362,540	31,950	3,390	3,770	8,310	10,480	3,220	7,410	4,200	149,510	611,030	1
\$ 970,272	\$ 78,895	\$ 7,244	\$ 9,411	\$ 25,376	\$ 24,456	\$ 9,998	\$ 20,152	\$ 9,497	\$ 367,432	\$ 1,587,520	2
80,997	10,175	992	642	1,962	3,358	622	1,885	1,148	43,697	150,295	3
31,461	3,701	177	124	256	972	115	453	178	6,027	45,096	4
32,600	1,554	174	73	171	775	111	269	40	3,918	40,435	5
17	13	5	3	—	6	—	—	—	1,363	1,430	6
1,115,347	94,338	8,582	10,253	27,765	29,555	10,846	22,759	10,863	422,437	1,824,776	7
36,836	2,485	160	612	142	736	61	162	271	3,462	45,615	8
7,075	913	29	20	69	120	18	84	10	1,111	9,658	9
1,944	158	10	2	4	11	2	12	3	273	2,496	10
15,294	1,276	65	50	517	863	13	369	51	1,549	20,492	11
3,879	504	55	43	29	259	2	31	38	922	6,161	12
596	26	—	—	—	19	—	—	—	92	742	13
23,387	1,331	74	16	—	451	1	144	20	1,439	26,966	14
834	59	—	—	—	28	1	2	—	600	1,528	15
1,941	2	1	24	—	—	30	32	—	182	2,240	16
91,786	6,754	394	767	761	2,487	128	836	393	9,630	115,898	17
1,207,133	101,092	8,976	11,020	28,526	32,042	10,974	23,595	11,256	432,067	1,940,674	18
598,142	52,259	5,456	6,138	16,381	17,670	6,347	13,458	6,833	260,677	1,028,515	19
12,336	1,259	27	56	490	217	75	367	75	4,458	20,384	20
1,801	120	19	24	66	48	30	43	27	688	3,004	21
31,105	7,367	521	442	1,702	1,527	832	1,488	476	16,242	65,232	22
7,667	520	40	61	207	209	62	112	53	2,204	11,599	23
2,106	408	12	1	20	185	2	54	5	1,497	4,475	24
653,157	61,933	6,075	6,722	18,866	19,856	7,348	15,522	7,469	285,746	1,133,209	25
553,976	39,159	2,901	4,298	9,660	12,186	3,626	8,073	3,787	146,321	807,465	26
129,259	8,623	581	1,043	1,957	2,658	731	1,546	827	29,107	180,766	27
520	10	—	—	—	30	10	—	—	570	1,270	1
47,580	6,030	790	630	760	1,630	190	1,170	660	25,010	88,840	2
52,370	5,150	570	690	580	1,800	150	860	980	20,300	87,300	3
60,030	4,520	610	650	660	1,460	220	800	780	21,380	94,950	4
63,690	5,000	620	690	1,190	1,990	690	1,070	710	27,380	107,460	5
51,080	3,400	390	460	2,200	1,300	1,080	1,230	460	22,610	88,290	6
27,220	2,160	130	230	1,320	640	500	700	270	12,160	47,950	7
15,960	1,470	40	100	630	480	100	600	110	6,560	27,130	8
9,420	1,000	40	80	270	290	80	300	110	3,900	15,930	9
10,760	1,100	60	100	280	300	60	270	30	4,470	17,970	10
6,060	520	30	50	160	180	30	140	30	1,790	9,290	11
3,750	280	50	20	60	40	10	50	10	870	5,230	12
2,610	280	30	30	40	100	60	50	10	760	4,050	13
1,790	150	—	—	30	20	10	20	—	360	2,470	14
4,960	490	10	20	50	140	10	130	20	840	6,890	15
4,740	390	20	20	80	80	20	20	20	550	6,010	16
362,540	31,950	3,390	3,770	8,310	10,480	3,220	7,410	4,200	149,510	611,030	17

Bold italic figures denote net loss.

**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Ontario					
		Barrie	Belleville	Brantford	Brockville	Chatham	Cornwall
1	Number of Declared Taxable Returns.....	3,270	6,560	16,350	3,850	6,620	8,470
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 7,804	\$ 16,986	\$ 42,142	\$ 9,845	\$ 17,621	\$ 22,227
3	Business Income.....	1,212	1,650	3,704	605	1,629	1,547
4	Professional Income.....	316	309	767	367	283	634
5	Commission Income.....	181	264	742	145	283	180
6	Farm Income.....	—	17	166	20	58	—
7	Total-Earned Income Declared.....	9,513	19,226	47,521	10,982	19,874	24,588
8	Dividends.....	203	476	914	271	106	103
9	Bond Interest.....	97	101	382	128	42	110
10	Bank Interest.....	11	9	41	31	7	9
11	Net Rental Income.....	176	306	632	216	237	299
12	Mortgage Interest.....	68	82	220	73	40	78
13	Annuity Income.....	—	6	35	—	8	10
14	Estate Income.....	57	71	376	465	91	23
15	Other Investment Income.....	25	1	42	4	—	4
16	Miscellaneous Income.....	7	61	38	6	14	4
17	Total-Investment Income Declared.....	644	1,113	2,680	1,194	545	640
18	<b>Total Income Declared.....</b>	<b>10,157</b>	<b>20,339</b>	<b>50,201</b>	<b>12,176</b>	<b>20,419</b>	<b>25,228</b>
<b>Exemptions and Deductions Claimed.....</b>							
19	Personal Exemptions.....	5,659	10,557	27,117	6,260	11,123	14,485
20	Pension Fund Deductions.....	129	271	303	137	203	382
21	Union Dues.....	12	33	127	22	34	88
22	Donations.....	97	173	514	188	158	245
23	Medical Expenses.....	62	92	338	61	186	159
24	Other Deductions.....	85	192	68	115	65	10
25	<b>Total Exemptions and Deductions Claimed</b>	<b>6,044</b>	<b>11,318</b>	<b>28,467</b>	<b>6,783</b>	<b>11,769</b>	<b>15,369</b>
26	<b>Net Taxable Income Declared.....</b>	<b>4,113</b>	<b>9,021</b>	<b>21,734</b>	<b>5,393</b>	<b>8,650</b>	<b>9,859</b>
27	<b>Total Tax Declared on Taxable Income.....</b>	<b>787</b>	<b>1,908</b>	<b>4,463</b>	<b>1,086</b>	<b>1,687</b>	<b>1,862</b>
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	20	10	90	10	30	20
2	\$1,000- 1,500.....	380	780	1,660	470	720	850
3	1,500- 2,000.....	410	990	2,130	560	890	1,350
4	2,000- 2,500.....	610	1,060	2,370	550	930	1,220
5	2,500- 3,000.....	680	1,330	3,790	900	1,300	1,500
6	3,000- 3,500.....	380	820	3,000	480	1,080	1,630
7	3,500- 4,000.....	170	510	1,520	230	650	760
8	4,000- 4,500.....	170	370	640	170	360	460
9	4,500- 5,000.....	130	200	240	170	200	200
10	5,000- 6,000.....	130	210	260	130	190	180
11	6,000- 7,000.....	70	90	200	20	70	60
12	7,000- 8,000.....	40	20	90	30	10	40
13	8,000- 9,000.....	20	30	60	10	20	90
14	9,000- 10,000.....	—	40	40	10	60	20
15	10,000- 15,000.....	30	50	120	70	70	50
16	Over 15,000.....	30	50	140	40	40	40
17	<b>Total Number of Declared Taxable Returns</b>	<b>3,270</b>	<b>6,560</b>	<b>16,350</b>	<b>3,850</b>	<b>6,620</b>	<b>8,470</b>

**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario—(Continued)									
Ft. William and Pt. Arthur	Galt	Guelph	Hamilton	Kingston	Kirkland Lake	Kitchener and Waterloo	London	Niagara Falls	
23,570	7,270	9,240	85,890	12,280	3,580	22,760	37,580	14,400	1
\$ 65,076	\$ 18,210	\$ 22,946	\$ 234,068	\$ 29,774	\$ 10,041	\$ 58,072	\$ 95,579	\$ 40,496	2
3,843	1,394	1,329	18,164	2,249	635	4,500	6,781	3,373	3
1,037	78	588	5,298	1,383	99	1,609	3,264	1,416	4
419	294	208	3,005	745	70	934	2,391	106	5
90	40	—	59	67	—	45	88	22	6
70,465	20,016	25,071	260,594	34,218	10,845	65,160	108,103	45,413	7
1,036	490	465	4,622	1,044	58	940	2,620	116	8
585	294	274	1,243	334	8	438	797	68	9
42	38	35	313	50	5	74	127	46	10
241	139	341	2,389	586	34	614	967	394	11
76	15	119	785	255	4	365	394	92	12
20	11	15	133	9	—	23	94	3	13
396	100	322	1,522	384	1	961	2,261	64	14
9	1	7	339	132	—	2	—	2	15
53	55	42	339	70	4	80	141	22	16
2,458	1,143	1,620	11,685	2,864	114	3,497	7,401	807	17
72,923	21,159	26,691	272,279	37,082	10,959	68,657	115,504	46,220	18
39,790	11,398	14,487	137,682	19,777	6,607	35,796	58,703	24,044	19
1,067	122	236	2,092	557	94	578	1,496	535	20
198	39	54	605	55	6	114	196	99	21
507	276	282	2,675	431	90	1,111	1,257	328	22
435	139	166	1,342	292	36	427	748	354	23
353	32	33	402	66	14	72	415	41	24
42,350	12,006	15,258	144,798	21,178	6,847	38,098	62,815	25,401	25
30,573	9,153	11,433	127,481	15,904	4,112	30,559	52,689	20,819	26
6,162	1,839	2,251	26,359	3,236	749	6,143	10,853	3,953	27
400	40	40	560	20	10	130	500	70	1
2,330	830	1,390	8,320	1,860	240	2,880	4,310	1,140	2
2,480	1,160	1,470	10,470	1,490	230	3,480	5,360	1,410	3
3,540	1,210	1,820	12,180	2,200	490	3,680	7,100	2,010	4
4,870	1,710	1,900	16,720	2,450	1,120	4,600	6,700	2,700	5
4,120	1,120	1,000	14,790	1,710	760	3,640	5,070	2,750	6
2,290	500	500	10,420	920	330	1,530	3,110	1,970	7
1,120	200	290	5,040	480	130	820	1,490	830	8
770	110	180	2,050	240	40	320	1,030	620	9
800	150	210	2,000	320	120	560	1,020	410	10
340	50	100	940	200	30	260	590	110	11
130	70	90	580	70	30	180	300	130	12
90	—	50	300	60	20	190	190	60	13
70	20	50	250	30	10	100	120	30	14
80	40	110	610	110	10	180	430	90	15
140	60	40	660	120	10	210	260	70	16
23,570	7,270	9,240	85,890	12,280	3,580	22,760	37,580	14,400	17



**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Ontario—(Continued)					
		North Bay	Orillia	Oshawa	Ottawa	Owen Sound	Pem- broke
1	Number of Declared Taxable Returns.....	5,160	2,800	14,800	64,780	4,050	3,030
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 14,228	\$ 5,891	\$ 42,987	\$175,168	\$ 9,251	\$ 6,508
3	Business Income.....	1,099	1,195	2,817	9,551	1,228	1,665
4	Professional Income.....	622	335	745	5,145	323	351
5	Commission Income.....	268	59	466	2,384	120	146
6	Farm Income.....	—	50	—	98	62	—
7	Total-Earned Income Declared.....	16,217	7,530	47,015	192,346	10,984	8,670
8	Dividends.....	81	184	329	4,144	170	109
9	Bond Interest.....	24	96	109	1,363	81	45
10	Bank Interest.....	17	7	33	191	29	8
11	Net Rental Income.....	119	47	241	2,664	45	15
12	Mortgage Interest.....	15	30	47	703	27	4
13	Annuity Income.....	—	2	25	174	—	5
14	Estate Income.....	48	51	—	3,667	44	84
15	Other Investment Income.....	—	—	—	67	—	—
16	Miscellaneous Income.....	16	28	18	255	5	—
17	Total-Investment Income Declared.....	320	445	802	13,228	401	270
18	Total Income Declared.....	16,537	7,975	47,817	205,574	11,385	8,940
<b>Exemptions and Deductions Claimed.....</b>							
19	Personal Exemptions.....	8,701	4,548	25,040	100,939	6,652	4,959
20	Pension Fund Deductions.....	404	64	222	5,066	98	68
21	Union Dues.....	37	5	167	177	26	7
22	Donations.....	206	95	467	3,084	155	157
23	Medical Expenses.....	106	47	275	1,576	79	64
24	Other Deductions.....	254	7	47	769	31	10
25	Total Exemptions and Deductions Claimed.....	9,708	4,766	26,218	111,611	7,041	5,265
26	Net Taxable Income Declared.....	6,829	3,209	21,599	93,963	4,344	3,675
27	Total Tax Declared on Taxable Income.....	1,315	597	3,976	19,058	805	812
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	30	30	10	370	—	20
2	\$1,000- 1,500.....	620	460	1,190	7,080	690	480
3	1,500- 2,000.....	510	400	1,010	9,060	510	480
4	2,000- 2,500.....	780	630	2,080	12,320	790	610
5	2,500- 3,000.....	1,080	500	2,090	11,510	800	540
6	3,000- 3,500.....	700	250	3,690	8,300	550	370
7	3,500- 4,000.....	410	130	2,460	4,790	200	160
8	4,000- 4,500.....	340	90	980	2,930	140	60
9	4,500- 5,000.....	130	50	420	1,870	70	60
10	5,000- 6,000.....	250	80	320	2,600	120	90
11	6,000- 7,000.....	130	70	150	1,260	110	50
12	7,000- 8,000.....	30	20	110	700	10	20
13	8,000- 9,000.....	10	30	60	440	—	30
14	9,000- 10,000.....	20	20	50	300	10	20
15	10,000- 15,000.....	90	30	120	700	40	20
16	Over 15,000.....	30	10	60	550	10	20
17	Total Number of Declared Taxable Returns	5,160	2,800	14,800	64,780	4,050	3,030

**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

Ontario—(Continued)									
Peter- borough	St. Catharines	St. Thomas	Sarnia	Sault Ste. Marie	Stratford	Sudbury and Cop- per Cliff	Timmins, Porcupine and Schu- macher	Toronto	
12,810	17,420	6,220	11,710	13,500	5,180	18,450	9,900	434,340	1
\$ 32,851	\$ 48,998	\$ 16,582	\$ 34,431	\$ 38,795	\$ 12,816	\$ 53,729	\$ 27,197	\$1,167,021	2
1,918	3,170	1,393	2,418	3,085	1,419	3,071	1,369	100,825	3
1,142	1,396	529	540	668	85	993	910	32,720	4
681	695	281	486	380	507	630	229	33,482	5
10	90	167	29	—	13	—	4	458	6
36,602	54,349	18,952	37,904	42,928	14,840	58,423	29,709	1,334,506	7
441	720	527	359	229	287	197	161	38,155	8
96	214	239	100	85	174	50	32	8,407	9
15	39	39	26	56	17	24	31	1,812	10
107	484	303	289	201	65	449	147	11,324	11
35	156	99	72	66	61	63	11	4,302	12
2	17	21	12	1	9	—	8	1,335	13
223	311	106	108	7	198	72	36	15,033	14
1	7	8	—	8	—	16	68	1,496	15
17	29	33	31	56	—	8	7	2,514	16
937	1,977	1,375	997	709	811	879	501	84,378	17
37,539	56,326	20,327	38,901	43,637	15,651	59,302	30,210	1,418,884	18
21,365	29,258	10,513	20,031	23,751	8,573	31,864	18,091	660,102	19
341	398	451	588	292	189	312	189	15,783	20
71	123	69	86	124	41	218	40	2,188	21
329	489	210	297	325	238	592	293	13,060	22
238	374	173	438	183	55	216	89	7,282	23
43	58	350	139	99	42	123	38	2,717	24
22,387	30,700	11,766	21,579	24,774	9,138	33,325	18,740	701,132	25
15,152	25,626	8,561	17,322	18,863	6,513	25,977	11,470	717,752	26
2,708	4,994	1,636	3,230	3,701	1,333	5,037	2,141	159,013	27
30	110	—	100	110	20	310	150	5,630	1
1,330	1,380	720	850	1,090	520	1,650	760	49,220	2
1,470	1,900	730	920	940	850	1,480	780	65,470	3
1,930	2,500	920	1,350	1,460	840	1,980	1,530	73,180	4
3,000	3,280	1,060	2,100	3,030	930	2,760	2,530	74,920	5
2,320	3,340	780	2,060	3,330	1,170	4,410	1,920	58,990	6
1,320	2,110	630	1,950	1,470	220	3,060	1,020	34,590	7
610	1,190	280	910	790	190	1,010	530	20,030	8
200	510	280	510	370	120	570	230	12,310	9
240	350	480	400	510	130	680	130	13,470	10
90	220	150	220	90	20	210	80	7,120	11
60	100	50	140	70	60	60	50	3,970	12
40	120	20	70	30	10	50	10	2,550	13
50	80	—	10	40	10	50	30	2,200	14
100	90	90	80	80	40	90	110	5,550	15
20	140	30	40	90	50	80	40	5,140	16
12,810	17,420	6,220	11,710	13,500	5,180	18,450	9,900	434,340	17

**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Ontario—(Concluded)					
		Trenton	Welland	Windsor	Woodstock	All Other Areas	Total
1	Number of Declared Taxable Returns.....	2,480	9,520	50,270	5,030	296,820	1,249,960
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 6,067	\$ 28,125	\$ 145,032	\$ 11,972	\$ 720,160	\$3,288,696
3	Business Income.....	266	1,610	7,198	964	93,268	292,144
4	Professional Income.....	86	684	2,271	183	16,422	83,598
5	Commission Income.....	136	146	1,185	218	10,171	62,637
6	Farm Income.....	—	25	110	35	39,100	40,923
7	Total-Earned Income Declared.....	6,555	30,590	155,796	13,372	879,121	3,767,998
8	Dividends.....	30	309	959	281	13,390	74,526
9	Bond Interest.....	26	67	258	120	5,428	21,915
10	Bank Interest.....	3	22	85	12	1,107	4,411
11	Net Rental Income.....	22	120	1,326	97	4,814	30,450
12	Mortgage Interest.....	25	94	212	53	3,413	12,154
13	Annuity Income.....	—	7	42	11	279	2,317
14	Estate Income.....	—	212	310	211	3,470	31,285
15	Other Investment Income.....	2	25	446	—	1,342	4,054
16	Miscellaneous Income.....	—	63	233	2	819	5,070
17	Total-Investment Income Declared.....	108	919	3,871	787	34,062	186,182
18	Total Income Declared.....	6,663	31,509	159,667	14,159	913,183	3,954,180
<b>Exemptions and Deductions Claimed.....</b>							
19	Personal Exemptions.....	4,003	16,438	84,772	7,902	504,356	2,015,343
20	Pension Fund Deductions.....	79	215	1,059	143	8,966	43,129
21	Union Dues.....	14	69	495	22	1,649	7,310
22	Donations.....	44	330	1,345	137	8,829	39,014
23	Medical Expenses.....	43	191	822	57	4,548	21,693
24	Other Deductions.....	21	32	325	13	3,209	10,290
25	Total Exemptions and Deductions Claimed.....	4,204	17,275	88,818	8,274	531,557	2,136,779
26	Net Taxable Income Declared.....	2,459	14,234	70,849	5,885	381,626	1,817,401
27	Total Tax Declared on Taxable Income.....	429	2,728	13,945	1,093	75,909	377,798
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	—	20	170	40	2,080	11,180
2	\$1,000- 1,500.....	360	770	3,870	730	34,190	136,120
3	1,500- 2,000.....	340	790	4,860	700	36,180	163,260
4	2,000- 2,500.....	520	1,270	7,150	950	49,100	202,860
5	2,500- 3,000.....	500	1,580	12,040	1,180	55,580	233,280
6	3,000- 3,500.....	350	1,850	9,530	550	47,050	193,860
7	3,500- 4,000.....	140	1,480	5,170	310	27,680	114,710
8	4,000- 4,500.....	140	780	2,640	190	15,010	61,410
9	4,500- 5,000.....	30	310	1,490	50	8,630	34,710
10	5,000- 6,000.....	30	280	1,560	130	8,560	37,100
11	6,000- 7,000.....	30	120	710	70	3,820	17,850
12	7,000- 8,000.....	10	70	230	30	2,310	9,910
13	8,000- 9,000.....	20	40	130	20	1,500	6,370
14	9,000- 10,000.....	10	20	210	10	870	4,860
15	10,000- 15,000.....	—	50	280	40	2,480	12,130
16	Over 15,000.....	—	90	230	30	1,780	10,350
17	Total Number of Declared Taxable Returns.....	2,480	9,520	50,270	5,030	296,820	1,249,960



**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

Manitoba					Saskatchewan						
Brandon	The Pas and Flin Flon	Winnipeg	All Other Areas	Total	Moose Jaw	Prince Albert	Regina	Saskatoon and Sutherland	All Other Areas	Total	
5,720	4,460	106,870	29,950	147,000	6,940	3,870	23,430	15,190	60,350	109,780	1
\$ 13,148	\$ 15,186	\$ 274,452	\$ 48,402	\$ 351,188	\$ 16,736	\$ 9,063	\$ 56,981	\$ 36,856	\$ 76,473	\$ 196,109	2
1,260	851	18,505	11,845	32,461	1,285	1,636	5,244	2,938	23,555	34,658	3
1,151	303	8,460	1,158	11,072	334	257	2,845	1,057	2,473	6,966	4
366	19	6,499	239	7,123	260	—	776	474	1,202	2,712	5
258	60	678	22,843	23,839	1,648	343	2,460	1,371	82,021	87,843	6
16,183	16,419	308,594	84,487	425,683	20,263	11,299	68,306	42,696	185,724	328,288	7
70	22	6,439	399	6,930	194	139	889	267	793	2,282	8
78	44	1,621	611	2,354	83	35	450	213	1,288	2,069	9
10	23	300	131	464	36	13	90	62	373	574	10
235	55	2,807	1,491	4,588	515	124	1,162	480	3,399	5,680	11
4	4	538	206	752	13	38	212	101	245	609	12
2	2	152	21	177	—	5	23	21	113	162	13
9	—	1,047	111	1,167	68	37	511	85	505	1,206	14
34	3	386	133	556	63	1	183	166	100	513	15
7	—	329	37	373	6	8	107	24	118	263	16
449	153	13,619	3,140	17,361	978	400	3,627	1,419	6,934	13,358	17
16,632	16,572	322,213	87,627	443,044	21,241	11,699	71,933	44,115	192,658	341,646	18
9,119	8,199	172,582	51,164	241,064	11,682	6,293	35,528	24,349	105,791	183,643	19
265	405	5,712	1,034	7,416	335	223	1,121	802	1,718	4,199	20
39	34	696	116	885	65	33	134	105	228	565	21
96	93	3,224	795	4,208	137	82	689	376	1,795	3,079	22
65	119	2,216	373	2,773	163	68	534	239	1,080	2,084	23
253	37	1,458	467	2,215	263	94	269	309	795	1,730	24
9,837	8,887	185,888	53,949	258,561	12,645	6,793	38,275	26,180	111,407	195,300	25
6,795	7,685	136,325	33,678	184,483	8,596	4,906	33,658	17,935	81,251	146,346	26
1,251	1,464	28,904	6,399	38,018	1,636	1,143	7,075	3,378	15,451	28,683	27
10	—	460	50	520	10	20	110	20	40	200	1
1,030	340	16,300	4,600	22,270	870	600	3,230	2,190	8,320	15,210	2
730	200	15,890	4,400	21,220	880	610	4,210	2,410	7,660	15,770	3
1,190	360	17,990	4,730	24,270	1,250	610	4,600	2,830	8,930	18,220	4
1,000	510	21,020	5,610	28,140	1,330	840	3,780	2,680	10,650	19,280	5
690	580	13,830	3,610	18,710	880	500	2,420	1,690	7,670	13,160	6
260	730	6,820	2,040	9,850	480	180	1,490	1,160	4,450	7,760	7
260	830	4,000	1,600	6,690	430	170	1,030	610	3,280	5,520	8
170	380	2,300	890	3,740	280	110	570	530	2,340	3,830	9
240	360	2,790	1,000	4,390	190	80	670	390	2,700	4,030	10
—	90	1,530	610	2,230	140	40	300	240	1,600	2,320	11
—	10	890	320	1,220	20	10	190	140	810	1,170	12
40	10	590	120	760	30	20	140	90	520	800	13
10	10	420	80	520	20	—	100	40	410	570	14
60	20	1,230	160	1,470	80	40	350	80	670	1,220	15
30	30	810	130	1,000	50	40	240	90	300	720	16
5,720	4,460	106,870	29,950	147,000	6,940	3,870	23,430	15,190	60,350	109,780	17

**TABLE 4—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

		Alberta					Total
		Calgary	Edmonton	Lethbridge	Medicine Hat	All Other Areas	
1	Number of Declared Taxable Returns.....	45,780	55,080	6,490	3,680	65,160	176,190
<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 121,594	\$ 146,300	\$ 15,126	\$ 8,885	\$ 118,705	\$ 410,610
3	Business Income.....	11,477	10,359	2,352	1,018	21,940	47,146
4	Professional Income.....	3,798	4,923	570	286	3,067	12,644
5	Commission Income.....	3,737	2,835	177	151	908	7,808
6	Farm Income.....	1,871	531	1,794	469	54,753	59,418
7	Total-Earned Income Declared.....	142,477	164,948	20,019	10,809	199,373	537,626
8	Dividends.....	3,593	2,244	288	159	1,730	8,014
9	Bond Interest.....	1,112	405	140	79	745	2,481
10	Bank Interest.....	224	155	62	13	335	789
11	Net Rental Income.....	1,658	1,938	457	62	1,553	5,668
12	Mortgage Interest.....	265	262	171	91	374	1,163
13	Annuity Income.....	97	90	2	22	114	325
14	Estate Income.....	492	552	70	11	1,324	2,449
15	Other Investment Income.....	51	144	9	1	28	233
16	Miscellaneous Income.....	346	98	8	8	115	575
17	Total-Investment Income Declared.....	7,838	5,888	1,207	446	6,318	21,697
18	Total Income Declared.....	150,315	170,836	21,226	11,255	205,691	559,323
<b>Exemptions and Deductions Claimed</b>							
19	Personal Exemptions.....	73,941	88,131	11,069	6,234	111,685	291,060
20	Pension Fund Deductions.....	1,942	2,322	256	185	1,730	6,435
21	Union Dues.....	214	294	41	31	267	847
22	Donations.....	1,323	1,036	203	102	1,631	4,295
23	Medical Expenses.....	562	719	123	36	693	2,133
24	Other Deductions.....	640	779	154	218	741	2,532
25	Total Exemptions and Deductions Claimed	78,622	93,281	11,846	6,806	116,747	307,302
26	Net Taxable Income Declared.....	71,693	77,555	9,380	4,449	88,944	252,021
27	Total Tax Declared on Taxable Income.....	15,746	16,010	1,940	934	17,321	51,951
<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	130	400	40	10	190	770
2	\$1,000- 1,500.....	5,160	6,890	680	570	8,160	21,460
3	1,500- 2,000.....	6,300	7,840	820	440	7,310	22,710
4	2,000- 2,500.....	8,240	9,410	1,160	620	10,370	29,800
5	2,500- 3,000.....	8,790	10,140	1,280	770	12,360	33,340
6	3,000- 3,500.....	6,030	6,910	790	450	8,970	23,150
7	3,500- 4,000.....	3,310	4,280	460	240	5,800	14,090
8	4,000- 4,500.....	2,080	2,680	430	230	3,420	8,840
9	4,500- 5,000.....	1,140	1,650	150	50	2,210	5,200
10	5,000- 6,000.....	1,570	1,990	250	180	2,500	6,490
11	6,000- 7,000.....	720	860	100	10	1,260	2,950
12	7,000- 8,000.....	500	570	70	—	810	1,950
13	8,000- 9,000.....	380	360	40	20	520	1,320
14	9,000- 10,000.....	280	200	60	10	340	890
15	10,000- 15,000.....	620	410	90	50	680	1,850
16	Over 15,000.....	530	490	70	30	260	1,380
17	Total Number of Declared Taxable Returns	45,780	55,080	6,490	3,680	65,160	176,190

**TABLE 4—(Concluded)**  
**1951 TAXATION YEAR—CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes By Cities or Place of Residence**

(All money figures in thousands of dollars)

British Columbia									Yukon	Non-Resi- dents	Grand Total	
Kamloops	Kelowna	Nanaimo	New West- minster	Trail and Kim- berley	Van- couver	Victoria	All Other Areas	Total				
3,570	2,740	4,260	17,900	6,890	150,240	28,110	89,740	303,450	2,530	10,160	2,777,950	1
\$ 9,421	\$ 6,192	\$ 11,307	\$ 46,749	\$ 22,212	\$ 403,320	\$ 70,068	\$ 234,898	\$ 804,167	\$ 7,610	\$ 22,148	\$ 7,082,227	2
889	609	1,475	3,429	1,108	37,164	4,743	31,790	81,207	468	2,863	676,564	3
666	236	243	2,381	179	17,039	2,636	4,389	27,769	116	691	197,045	4
32	95	85	500	55	8,322	915	1,587	11,591	—	134	137,806	5
16	339	68	116	3	1,042	62	4,369	6,015	—	350	221,295	6
11,024	7,471	13,178	53,175	23,557	466,887	78,424	277,033	930,749	8,194	26,186	8,314,937	7
39	281	245	416	200	12,198	5,844	2,586	21,809	109	988	170,298	8
15	95	83	218	63	3,690	1,025	1,028	6,217	21	111	48,208	9
10	7	24	49	22	689	214	369	1,384	3	24	11,004	10
12	57	128	412	146	6,044	1,040	1,510	9,349	41	2,599	80,960	11
22	27	25	93	4	1,548	210	549	2,478	5	45	24,189	12
4	35	3	2	—	351	109	54	558	—	6	4,469	13
42	38	32	56	7	5,312	2,096	797	8,380	—	174	74,595	14
1	4	—	14	6	720	23	218	986	—	10	8,575	15
17	5	17	58	14	512	89	426	1,138	—	2	10,315	16
162	549	557	1,318	462	31,064	10,650	7,537	52,299	179	3,959	432,613	17
11,186	8,020	13,735	54,493	24,019	497,951	89,074	284,570	983,048	8,373	30,145	8,747,550	18
6,001	4,622	7,390	30,352	12,498	242,892	45,667	153,907	503,329	3,740	10,609	4,564,515	19
270	66	122	475	58	5,171	1,236	2,778	10,176	72	355	97,772	20
36	16	34	187	61	1,165	204	660	2,363	3	14	15,982	21
46	63	47	320	195	2,921	657	1,167	5,416	17	169	127,034	22
68	45	52	445	161	3,614	676	1,544	6,605	26	110	49,107	23
216	11	23	78	21	1,177	125	971	2,622	—	148	25,604	24
6,637	4,823	7,668	31,857	12,994	256,940	48,565	161,027	530,511	3,858	11,405	4,880,014	25
4,549	3,197	6,067	22,636	11,025	241,011	40,509	123,543	452,537	4,515	18,740	3,867,536	26
843	566	1,164	4,435	2,032	52,503	8,475	23,950	93,402	832	4,896	812,067	27
—	—	—	—	—	510	200	340	1,050	20	2,490	17,910	1
280	330	370	1,520	560	15,650	3,110	8,270	30,090	260	1,810	343,390	2
560	310	300	2,220	320	20,430	4,130	8,930	37,200	300	1,180	371,610	3
580	620	700	2,570	480	22,960	4,190	12,830	44,930	160	1,210	444,760	4
730	550	830	4,740	850	29,390	5,760	17,920	60,770	340	860	516,860	5
470	310	760	2,950	1,690	21,660	4,170	15,560	47,570	420	540	407,470	6
240	230	560	1,640	1,520	12,650	2,400	10,040	29,280	350	370	236,180	7
190	100	290	850	680	8,110	1,200	5,580	17,000	300	300	134,580	8
90	50	140	380	250	4,610	700	3,420	9,640	160	220	77,170	9
270	150	140	410	300	5,010	680	3,130	10,090	100	290	84,620	10
60	30	40	170	40	2,430	470	1,350	4,590	40	180	41,320	11
—	10	20	120	60	1,640	240	580	2,670	20	150	23,520	12
40	—	40	70	10	1,130	230	490	2,010	30	100	16,350	13
10	20	—	60	30	740	130	270	1,260	—	100	11,080	14
50	30	50	150	80	1,680	310	600	2,950	30	190	28,280	15
—	—	20	50	20	1,640	190	430	2,350	—	170	22,850	16
3,570	2,740	4,260	17,900	6,890	150,240	28,110	89,740	303,450	2,530	10,160	2,777,950	17



TABLE 5

## 1951 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax  
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Newfoundland</b>				<b>New Brunswick</b>			
City of St. John's.....	10,070	\$ 33,713	\$ 3,563	Albert.....	770	\$ 2,170	\$ 136
Labrador.....	610	1,811	141	Carleton.....	1,370	4,568	437
All other Areas.....	15,170	46,455	3,212	Charlotte.....	2,870	7,140	386
<b>Total Newfoundland.....</b>	<b>25,850</b>	<b>81,979</b>	<b>6,916</b>	Gloucester.....	2,570	7,727	598
<b>Prince Edward Island</b>				Kent.....	540	1,383	90
King's.....	300	817	58	King's.....	1,870	6,395	642
Prince.....	1,680	4,582	332	Madawaska.....	2,520	7,880	444
Summerside.....	930	2,735	252	Edmundston.....	2,010	6,580	393
Queen's.....	3,850	11,333	933	Northumberland.....	2,480	6,632	454
Charlottetown.....	3,390	10,147	852	Chatham.....	510	1,335	113
<b>Total Prince Edward Island.....</b>	<b>5,830</b>	<b>16,732</b>	<b>1,323</b>	Queen's.....	1,070	2,757	147
<b>Nova Scotia</b>				Restigouche.....	3,990	11,912	702
Annapolis.....	1,310	3,854	259	Campbellton.....	1,540	4,666	285
Antigonish.....	580	1,387	90	Dalhousie.....	1,010	3,508	216
Colchester.....	3,780	11,137	850	St. John.....	16,190	44,739	3,222
Truro.....	2,840	8,972	736	Saint John.....	15,090	42,070	3,090
Cumberland.....	3,650	9,510	572	Sunbury.....	280	751	34
Amherst.....	1,390	3,672	238	Victoria.....	1,070	3,435	305
Springhill.....	1,320	3,457	160	Westmorland.....	12,590	35,489	2,422
Digby.....	980	2,630	198	Moncton.....	9,530	27,094	1,891
Guysborough.....	580	1,552	81	York.....	6,220	18,979	1,547
Halifax.....	31,580	89,948	7,048	Fredericton.....	4,050	13,167	1,239
Halifax.....	28,010	80,865	6,593	<b>Total New Brunswick.....</b>	<b>56,400</b>	<b>161,957</b>	<b>11,566</b>
Hants.....	1,800	4,346	227	<b>Quebec</b>			
King's.....	2,440	7,379	607	Abitibi.....	7,160	20,529	1,317
Lunenburg.....	2,520	7,618	635	Argenteuil.....	2,800	7,761	636
Pictou.....	6,050	17,347	1,157	Arthabaska.....	3,090	7,707	430
New Glasgow.....	2,800	8,190	533	Victoriaville.....	2,110	5,265	299
Stellarton.....	1,150	3,255	170	Bagot.....	930	2,325	111
Queen's.....	1,350	4,636	328	Beauce.....	1,510	4,345	346
Shelburne.....	680	1,801	164	Beauharnois.....	6,330	17,678	1,187
Yarmouth.....	1,590	4,453	355	Valleyfield.....	4,200	11,256	827
Yarmouth.....	870	2,691	267	Bellechasse.....	590	1,549	84
Cape Breton.....	19,410	55,311	3,164	Berthier.....	1,270	3,224	216
Sydney and Glace Bay.....	11,630	34,157	2,162	Bonaventure.....	1,080	3,062	182
New Waterford.....	2,240	6,243	295	Brome.....	580	1,545	98
North Sydney.....	1,020	2,911	167	Chambly.....	12,710	38,804	2,807
Sydney Mines.....	1,130	3,130	181	Champlain.....	8,590	24,144	1,300
Inverness.....	540	1,345	70	Cap de la Madeleine.....	3,130	8,944	446
Richmond.....	520	1,266	71	Grand-Mere.....	1,770	5,011	272
Victoria.....	410	929	40	La Tuque.....	1,380	4,271	274
<b>Total Nova Scotia.....</b>	<b>79,770</b>	<b>226,449</b>	<b>15,916</b>	Charlevoix.....	1,030	2,933	178
				Chateauguay.....	1,700	5,217	340
				Chicoutimi.....	10,600	32,778	1,677
				Chicoutimi.....	3,650	11,090	666
				Jonquiere.....	3,120	9,780	415
				Kenogami.....	1,570	5,354	292
				Compton.....	1,560	4,718	276

TABLE 5—(Cont'd)

## 1951 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax  
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Quebec (Continued)</b>				<b>Quebec (Concluded)</b>			
Dorchester.....	510	\$ 1,729	\$ 250	St. Maurice.....	16,520	\$ 54,269	\$ 3,583
Drummond.....	6,520	17,556	890	Shawinigan Falls.....	8,310	28,526	1,957
Drummondville.....	3,770	10,411	591	Three Rivers.....	7,410	23,595	1,546
Frontenac.....	980	2,510	130	Shefford.....	4,550	13,688	1,633
Gaspé (Magdalen Islands)....	1,750	4,886	300	Granby.....	3,540	9,616	724
Hochelaga, Jacques Cartier..				Sherbrooke.....	11,730	35,922	3,051
and Laval.....	362,540	1,207,133	129,259	Sherbrooke.....	10,480	32,042	2,658
Montreal.....	362,540	1,207,133	129,259	Soulanges.....	650	1,665	72
Hull.....	15,180	42,165	2,637	Stanstead.....	3,900	9,580	529
Hull.....	9,130	24,931	1,661	Magog.....	1,840	4,462	226
Huntingdon.....	960	2,461	143	Temiscouata.....	1,920	5,972	422
Iberville.....	1,230	3,507	301	Riviere du Loup.....	950	3,309	265
Joliette.....	2,770	8,196	534	Temiscamingue.....	6,730	20,931	1,703
Joliette.....	1,940	5,716	368	Rouyn.....	1,740	4,910	246
Kamouraska.....	440	1,507	109	Terrebonne.....	6,580	18,290	1,197
Labelle.....	770	2,357	215	St. Jerome.....	2,290	5,577	262
Lake St. John.....	5,020	15,654	1,137	Two Mountains.....	1,620	4,806	275
La Prairie.....	1,750	4,750	230	Vaudreuil.....	1,640	5,257	384
L'Assomption.....	1,330	3,698	244	Vercheres.....	1,140	3,111	166
Levis.....	5,010	13,731	623	Wolfe.....	620	1,519	56
Levis.....	3,040	8,165	377	Yamaska.....	380	1,012	100
L'Islet.....	630	1,804	84				
Lotbiniere.....	690	1,663	70	<b>Total Quebec.....</b>	<b>611,030</b>	<b>1,940,674</b>	<b>180,766</b>
Maskinonge.....	740	1,715	75				
Matane.....	2,100	5,343	319	<b>Ontario</b>			
Megantic.....	4,650	15,323	983	Algoma.....	16,750	53,710	4,511
Thelford Mines.....	3,220	10,974	731	Sault Ste. Marie.....	13,500	43,637	3,701
Missisquoi.....	3,110	8,590	525	Brant.....	20,090	61,121	5,267
Montcalm.....	400	1,081	71	Brantford.....	16,350	50,201	4,463
Montmagny.....	1,130	3,205	293	Bruce.....	4,160	12,079	1,029
Montmorency.....	2,710	7,284	370	Carleton.....	67,690	213,796	19,660
Napierville.....	230	513	17	Ottawa.....	64,780	205,574	19,058
Nicolet.....	620	1,515	79	Cochrane.....	18,840	59,678	4,862
Papineau.....	2,880	9,311	835	Timmins, Porcupine and			
Pontiac.....	1,260	3,430	263	Schumacher.....	9,900	30,210	2,141
Portneuf.....	3,140	9,389	559	Dufferin.....	1,270	3,355	247
Quebec.....	34,810	108,939	8,978	Dundas.....	1,460	4,412	363
Quebec.....	31,950	101,092	8,623	Durham.....	4,650	13,895	955
Richelieu.....	4,870	13,487	822	Elgin.....	9,930	31,303	2,342
Sorel.....	3,040	8,341	521	St. Thomas.....	6,220	20,327	1,636
Richmond.....	4,690	14,328	805	Essex.....	63,100	200,295	17,244
Rimouski.....	2,450	7,478	783	Windsor.....	50,270	159,667	13,945
Rimouski.....	900	2,845	189	Frontenac.....	13,780	41,340	3,566
Rouville.....	1,260	3,362	207	Kingston.....	12,280	37,082	3,236
Saguenay (Anticosti Island)...	4,120	12,664	974	Glenarry.....	820	2,342	192
St. Hyacinthe.....	3,960	10,442	645	Grenville.....	2,360	7,026	561
St. Hyacinthe.....	3,390	8,976	581	Grey.....	7,220	19,663	1,365
St. Johns.....	4,310	13,627	1,651	Owen Sound.....	4,050	11,385	805
St. Johns.....	3,770	11,020	1,043				

TABLE 5—(Cont'd)

## 1951 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax  
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Ontario (Continued)</b>				<b>Ontario (Concluded)</b>			
Haldimand .....	3,760	\$ 11,147	\$ 849	Sudbury and Copper Cliff. ....	18,450	\$ 59,302	\$ 5,037
Haliburton .....	660	1,621	93	Timiskaming .....	9,040	27,873	2,135
Halton .....	8,670	30,732	3,492	Kirkland Lake .....	3,580	10,959	749
Hastings .....	14,220	42,103	3,477	Thunder Bay .....	30,520	94,308	7,855
Belleville .....	6,560	20,339	1,908	Fort William and Port Arthur ..	23,570	72,923	6,162
Trenton .....	2,480	6,663	429	Victoria .....	3,550	10,239	764
Huron .....	4,270	11,602	823	Waterloo .....	41,430	121,164	10,354
Kenora (Patricia) .....	7,890	24,399	1,738	Galt .....	7,270	21,159	1,839
Kent .....	14,860	46,510	4,919	Kitchener and Waterloo .....	22,760	68,657	6,143
Chatham .....	6,620	20,419	1,687	Welland .....	40,530	130,194	10,780
Lambton .....	18,740	60,867	5,075	Niagara Falls .....	14,400	46,220	3,953
Sarnia .....	11,710	38,901	3,230	Welland .....	9,520	31,509	2,728
Lanark .....	5,420	16,199	1,153	Wellington .....	13,320	38,540	3,287
Leeds .....	6,570	19,640	1,573	Guelph .....	9,240	26,691	2,251
Brockville .....	3,850	12,176	1,086	Wentworth .....	96,370	308,221	29,761
Lennox and Addington .....	1,770	4,967	340	Hamilton .....	85,890	272,279	26,359
Lincoln .....	25,640	81,974	7,049	York .....	457,260	1,493,831	165,903
St. Catharines .....	17,420	56,326	4,994	Toronto .....	434,340	1,418,884	159,013
Manitoulin .....	650	1,806	128				
Middlesex .....	44,950	138,840	13,033	<b>Total Ontario .....</b>	<b>1,249,960</b>	<b>3,954,180</b>	<b>377,798</b>
London .....	37,580	115,504	10,853				
Muskoka .....	3,220	9,463	813				
Nipissing .....	8,540	26,682	2,010	<b>Manitoba</b>			
North Bay .....	5,160	16,537	1,315	Division 1 .....	760	1,965	116
Norfolk .....	5,990	19,503	1,829	Division 2 .....	2,370	7,290	546
Northumberland .....	3,590	9,887	682	Division 3 .....	1,900	5,217	331
Ontario .....	21,780	68,657	5,484	Division 4 .....	1,650	5,571	547
Oshawa .....	14,800	47,817	3,976	Division 5 .....	2,860	8,409	573
Oxford .....	11,530	34,018	2,695	Division 6 .....	110,510	333,409	29,827
Woodstock .....	5,030	14,159	1,093	Portage La Prairie .....	1,700	5,030	437
Parry Sound .....	2,510	7,534	643	Winnipeg .....	106,870	322,213	28,904
Peel .....	13,400	44,957	4,415	Division 7 .....	7,220	20,553	1,516
Perth .....	8,780	25,697	2,043	Brandon .....	5,720	16,632	1,251
Stratford .....	5,180	15,651	1,333	Division 8 .....	2,120	6,207	413
Peterborough .....	15,570	45,183	3,192	Division 9 .....	2,620	7,066	457
Peterborough .....	12,810	37,539	2,708	Selkirk .....	1,260	3,236	202
Prescott .....	1,980	6,174	456	Division 10 .....	1,350	3,641	217
Prince Edward .....	1,660	4,689	381	Division 11 .....	2,330	6,713	402
Rainy River .....	4,060	13,214	1,021	Division 12 .....	1,000	2,602	164
Renfrew .....	9,180	26,493	2,217	Division 13 .....	1,910	6,043	562
Pembroke .....	3,030	8,940	812	Division 14 .....	1,090	3,203	235
Russell .....	850	2,307	158	Division 15 .....	750	2,416	162
Simcoe .....	14,390	41,017	3,092	Division 16 .....	6,560	22,739	1,950
Barrie .....	3,270	10,157	787	The Pas and Flin Flon .....	4,460	16,572	1,464
Orillia .....	2,800	7,975	597				
Stormont .....	9,740	28,738	2,068	<b>Total Manitoba .....</b>	<b>147,000</b>	<b>443,044</b>	<b>38,018</b>
Cornwall .....	8,470	25,228	1,862				
Sudbury .....	30,980	99,175	7,854				



TABLE 5—(Concluded)

## 1951 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax  
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Saskatchewan</b>				<b>Alberta (Concluded)</b>			
Division 1.....	3,770	\$ 11,640	\$ 875	Division 13.....	920	\$ 2,424	\$ 147
Division 2.....	4,710	15,626	1,278	Division 14.....	2,640	7,823	627
Weyburn.....	1,540	4,125	282	Division 15.....	1,860	6,394	807
Division 3.....	3,620	12,313	1,019	Division 16.....	2,390	7,458	681
Division 4.....	1,360	3,942	301	Division 17.....	380	1,109	83
Division 5.....	4,230	12,262	777	Northwest Territories.....	1,390	4,640	496
Division 6.....	27,760	85,898	8,200				
Regina.....	23,430	71,933	7,075	<b>Total Alberta.....</b>	<b>176,190</b>	<b>559,323</b>	<b>51,951</b>
Division 7.....	9,450	29,190	2,199				
Moose Jaw.....	6,940	21,241	1,636	<b>British Columbia</b>			
Division 8.....	5,010	18,533	1,947	Division 1.....	5,770	17,937	1,493
Swift Current.....	1,840	5,967	544	Division 2.....	17,230	57,042	4,581
Division 9.....	4,160	11,694	760	Nelson.....	2,820	9,542	821
Yorkton.....	1,700	5,006	363	Trail and Kimberley.....	6,890	24,019	2,032
Division 10.....	2,290	7,220	567	Division 3.....	11,910	35,665	2,676
Division 11.....	18,490	54,242	4,095	Kelowna.....	2,740	8,020	566
Saskatoon.....	15,190	44,115	3,378	Vernon.....	2,070	5,566	339
Division 12.....	3,480	11,553	946	Division 4.....	186,280	608,803	61,401
Division 13.....	3,360	11,569	995	New Westminster.....	17,900	54,493	4,435
Division 14.....	3,870	12,087	967	Vancouver.....	150,240	497,951	52,503
Division 15.....	7,320	22,790	2,022	Division 5.....	54,130	174,563	15,784
Prince Albert.....	3,870	11,699	1,143	Nanaimo.....	4,260	13,735	1,164
Division 16.....	3,960	11,836	903	Victoria.....	28,110	89,074	8,475
North Battleford.....	2,110	6,207	496	Division 6.....	7,710	22,848	1,685
Division 17.....	2,710	8,542	781	Kamloops.....	3,570	11,186	843
Division 18.....	230	709	51	Division 7.....	4,910	16,677	1,396
<b>Total Saskatchewan.....</b>	<b>109,780</b>	<b>341,646</b>	<b>28,683</b>	Division 8.....	7,980	24,355	2,039
				Division 9.....	6,020	20,429	1,944
<b>Alberta</b>				Prince Rupert.....	3,610	12,681	1,255
Division 1.....	7,080	24,621	2,383	Division 10.....	1,510	4,729	403
Medicine Hat.....	3,680	11,255	934	<b>Total British Columbia.....</b>	<b>303,450</b>	<b>983,048</b>	<b>93,402</b>
Division 2.....	12,670	40,598	3,379	<b>Yukon.....</b>	<b>2,530</b>	<b>8,373</b>	<b>832</b>
Lethbridge.....	6,490	21,226	1,940				
Division 3.....	2,550	7,601	537	<b>Non-Residents</b>			
Division 4.....	4,530	16,919	1,993	British Empire.....	1,450	3,080	235
Division 5.....	3,110	9,737	719	United States.....	7,900	24,190	4,339
Division 6.....	54,660	178,128	17,975	Elsewhere.....	810	2,875	322
Calgary.....	45,780	150,315	15,746	<b>Total Non-Residents.....</b>	<b>10,160</b>	<b>30,145</b>	<b>4,896</b>
Division 7.....	3,660	11,314	835	<b>Grand Total.....</b>	<b>2,777,950</b>	<b>8,747,550</b>	<b>812,067</b>
Division 8.....	10,480	32,135	2,592				
Division 9.....	2,390	6,881	452				
Division 10.....	3,410	9,513	601				
Division 11.....	59,720	185,007	17,154				
Edmonton.....	55,080	170,836	16,010				
Division 12.....	2,350	7,021	490				

**TABLE 6**  
**1951 TAXATION YEAR—CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
 (All money figures in thousands of dollars)

TAXED AS SINGLE—WITH NO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	11,470	5,780	432	4,230	2,603	131	15,700	8,383	563
\$1,000—1,100.....	22,840	24,052	258	31,510	33,239	257	54,350	57,291	515
1,100—1,200.....	26,730	30,672	634	37,410	42,972	783	64,140	73,644	1,417
1,200—1,300.....	27,910	34,769	1,080	42,510	52,975	1,500	70,420	87,744	2,580
1,300—1,400.....	27,980	37,727	1,502	43,940	59,169	2,227	71,920	96,896	3,729
1,400—1,500.....	28,100	40,663	1,967	44,360	64,184	2,955	72,460	104,847	4,922
1,500—1,600.....	29,820	46,224	2,436	43,200	66,789	3,530	73,020	113,013	5,966
1,600—1,700.....	30,560	50,386	2,951	42,170	69,680	4,076	72,730	120,066	7,027
1,700—1,800.....	31,210	54,504	3,527	38,580	67,376	4,319	69,790	121,880	7,846
1,800—1,900.....	30,550	56,460	3,931	35,400	65,394	4,476	65,950	121,854	8,407
1,900—2,000.....	28,960	56,447	4,181	30,620	59,549	4,341	59,580	115,996	8,522
2,000—2,100.....	29,340	60,089	4,705	28,490	58,292	4,450	57,830	118,381	9,155
2,100—2,200.....	30,180	64,782	5,355	23,750	50,946	4,143	53,930	115,728	9,498
2,200—2,300.....	27,790	62,441	5,418	20,810	46,855	4,053	48,600	109,296	9,471
2,300—2,400.....	27,800	65,148	5,903	19,350	45,336	3,993	47,150	110,484	9,896
2,400—2,500.....	26,320	64,420	6,068	13,950	34,140	3,112	40,270	98,560	9,180
2,500—2,600.....	25,290	64,436	6,279	12,170	31,069	2,879	37,460	95,505	9,158
2,600—2,700.....	23,330	61,749	6,186	8,940	23,672	2,267	32,270	85,421	8,453
2,700—2,800.....	22,270	61,172	6,352	6,800	18,671	1,825	29,070	79,843	8,177
2,800—2,900.....	19,750	56,236	5,932	5,630	16,029	1,620	25,380	72,265	7,552
2,900—3,000.....	17,580	51,767	5,632	4,680	13,785	1,389	22,260	65,552	7,021
3,000—4,000.....	93,190	314,374	37,220	19,160	64,498	6,839	112,350	378,872	44,059
4,000—5,000.....	20,430	90,047	12,108	5,630	24,922	2,939	26,060	114,969	15,047
5,000—6,000.....	6,660	35,961	5,219	2,460	13,374	1,689	9,120	49,335	6,908
6,000—7,000.....	2,920	18,841	2,971	1,440	9,343	1,330	4,360	28,184	4,301
7,000—8,000.....	1,700	12,751	2,069	850	6,351	966	2,550	19,102	3,035
8,000—9,000.....	1,300	10,988	1,912	650	6,239	1,337	1,950	17,227	3,249
9,000—10,000.....	900	8,531	1,534	410	3,882	687	1,310	12,413	2,221
Over 10,000.....	4,860	114,983	39,587	2,410	49,561	15,048	7,270	164,544	54,635
Total.....	677,740	1,656,400	183,349	571,510	1,100,895	89,161	1,249,250	2,757,295	272,510

TAXED AS SINGLE—WITH ONE OR MORE DEPENDENTS									
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	310	221	9	40	24	1	350	245	10
\$1,000—1,100.....	170	182	8	20	22	—	190	204	8
1,100—1,200.....	300	362	9	220	273	3	520	635	12
1,200—1,300.....	530	671	14	610	772	10	1,140	1,443	24
1,300—1,400.....	870	1,183	27	730	982	16	1,600	2,165	43
1,400—1,500.....	1,510	2,193	43	1,250	1,819	27	2,760	4,012	70
1,500—1,600.....	1,720	2,675	67	1,640	2,537	56	3,360	5,212	123
1,600—1,700.....	1,760	2,895	84	1,740	2,862	75	3,500	5,757	159
1,700—1,800.....	2,080	3,639	138	1,830	3,190	100	3,910	6,829	238
1,800—1,900.....	2,350	4,503	222	1,660	3,064	115	4,010	7,567	337
1,900—2,000.....	2,430	4,726	214	1,490	2,906	130	3,920	7,632	344
2,000—2,100.....	2,760	5,631	273	1,590	3,262	146	4,350	8,893	419
2,100—2,200.....	3,000	6,452	345	1,470	3,154	151	4,470	9,606	496
2,200—2,300.....	3,220	7,246	424	1,130	2,539	137	4,350	9,785	561
2,300—2,400.....	3,560	8,355	507	1,080	2,531	148	4,640	10,886	655
2,400—2,500.....	3,820	9,347	608	1,010	2,475	150	4,830	11,822	758
2,500—2,600.....	3,950	10,074	704	870	2,196	146	4,820	12,270	850
2,600—2,700.....	3,600	9,521	723	690	1,825	123	4,290	11,346	846
2,700—2,800.....	3,360	9,230	716	590	1,622	104	3,950	10,852	820
2,800—2,900.....	3,390	9,657	760	340	965	67	3,730	10,622	827
2,900—3,000.....	3,250	9,571	784	290	853	57	3,540	10,424	841
3,000—4,000.....	18,470	62,780	5,950	1,320	4,426	372	19,790	67,206	6,322
4,000—5,000.....	4,700	20,575	2,366	420	1,840	204	5,120	22,415	2,570
5,000—6,000.....	1,990	10,787	1,355	180	982	123	2,170	11,769	1,478
6,000—7,000.....	910	5,862	848	110	710	99	1,020	6,572	947
7,000—8,000.....	520	3,888	585	120	916	140	640	4,804	725
8,000—9,000.....	420	3,519	577	40	350	54	460	3,869	631
9,000—10,000.....	300	2,972	545	50	472	82	350	3,444	627
Over 10,000.....	2,330	60,602	22,250	340	8,126	2,728	2,670	68,728	24,978
Total.....	77,580	279,319	41,155	22,870	57,695	5,564	100,450	337,014	46,719



**TABLE 6—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH NO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....	990	\$ 847	\$ 47	40	\$ 26	\$ 1	1,030	\$ 873	\$ 48
\$1,000—1,100.....	330	473	28	50	52	1	380	525	29
1,100—1,200.....	300	354	12	110	126	2	410	480	14
1,200—1,300.....	300	375	13	70	88	2	370	463	15
1,300—1,400.....	450	607	22	100	135	4	550	742	26
1,400—1,500.....	520	754	24	140	203	7	660	957	31
1,500—1,600.....	750	1,169	36	90	147	3	840	1,316	39
1,600—1,700.....	1,150	2,067	98	280	471	16	1,430	2,538	114
1,700—1,800.....	1,120	1,997	61	240	431	14	1,360	2,428	75
1,800—1,900.....	1,740	3,240	95	330	608	22	2,070	3,848	117
1,900—2,000.....	2,100	4,315	182	220	435	11	2,320	4,750	193
2,000—2,100.....	13,110	27,157	331	1,690	3,475	30	14,800	30,632	361
2,100—2,200.....	16,240	34,902	487	2,550	5,480	68	18,790	40,382	555
2,200—2,300.....	18,700	42,102	783	2,500	5,621	100	21,200	47,723	883
2,300—2,400.....	21,660	50,868	1,189	2,720	6,373	121	24,380	57,241	1,310
2,400—2,500.....	20,900	51,220	1,470	2,510	6,150	151	23,410	57,370	1,621
2,500—2,600.....	23,520	59,953	1,804	2,180	5,577	167	25,700	65,530	1,971
2,600—2,700.....	23,940	63,407	2,134	1,600	4,234	148	25,540	67,641	2,282
2,700—2,800.....	25,080	68,956	2,589	1,290	3,547	132	26,370	72,503	2,721
2,800—2,900.....	23,250	66,151	2,769	1,190	3,389	141	24,440	69,540	2,910
2,900—3,000.....	21,450	63,211	2,882	980	2,884	122	22,430	66,095	3,004
3,000—4,000.....	141,270	481,372	29,869	4,490	15,253	875	145,760	496,625	30,744
4,000—5,000.....	48,870	215,966	18,787	1,490	6,597	544	50,360	222,563	19,331
5,000—6,000.....	21,210	115,216	12,071	380	2,086	197	21,590	117,302	12,268
6,000—7,000.....	10,920	70,550	8,595	260	1,675	185	11,180	72,225	8,780
7,000—8,000.....	6,510	48,623	6,678	100	761	102	6,610	49,384	6,780
8,000—9,000.....	4,030	34,185	5,099	100	849	119	4,130	35,034	5,218
9,000—10,000.....	2,620	24,913	3,999	30	294	44	2,650	25,207	4,043
Over 10,000.....	12,380	224,005	64,311	270	4,279	1,032	12,650	228,284	65,343
Total.....	465,410	1,758,955	166,465	28,000	81,246	4,361	493,410	1,840,201	170,826

TAXED AS MARRIED—WITH ONE DEPENDENT									
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	490	347	13	—	—	—	490	347	13
\$1,000—1,100.....	110	138	6	—	—	—	110	138	6
1,100—1,200.....	160	216	8	10	12	—	170	228	8
1,200—1,300.....	230	318	11	20	25	—	250	343	11
1,300—1,400.....	170	388	39	10	14	—	180	402	39
1,400—1,500.....	230	495	44	40	58	2	270	553	46
1,500—1,600.....	290	451	11	30	52	1	320	503	12
1,600—1,700.....	270	499	16	60	99	2	330	598	18
1,700—1,800.....	370	670	16	70	122	3	440	792	19
1,800—1,900.....	560	1,087	23	40	73	3	600	1,160	26
1,900—2,000.....	740	1,488	44	80	156	6	820	1,644	50
2,000—2,100.....	1,160	2,587	120	100	206	3	1,260	2,793	123
2,100—2,200.....	4,520	9,831	94	210	459	6	4,730	10,290	100
2,200—2,300.....	10,430	23,472	209	320	719	5	10,750	24,191	214
2,300—2,400.....	14,780	34,734	459	450	1,054	16	15,230	35,788	475
2,400—2,500.....	16,730	41,007	651	400	982	14	17,130	41,989	665
2,500—2,600.....	18,700	47,681	987	370	945	19	19,070	48,626	1,006
2,600—2,700.....	19,470	51,529	1,268	400	1,055	25	19,870	52,584	1,293
2,700—2,800.....	21,250	58,403	1,673	250	686	14	21,500	59,089	1,687
2,800—2,900.....	20,270	57,730	1,932	320	910	24	20,590	58,640	1,956
2,900—3,000.....	19,440	57,269	2,062	170	501	15	19,610	57,770	2,077
3,000—4,000.....	129,560	441,865	23,731	1,170	3,950	184	130,730	445,815	23,915
4,000—5,000.....	44,680	197,255	15,743	280	1,228	88	44,960	198,483	15,831
5,000—6,000.....	17,460	94,749	9,460	220	1,242	115	17,680	95,991	9,575
6,000—7,000.....	7,970	51,243	5,980	80	523	65	8,050	51,766	6,045
7,000—8,000.....	4,420	33,043	4,423	50	366	41	4,470	33,409	4,464
8,000—9,000.....	3,420	28,938	4,193	40	346	38	3,460	29,284	4,231
9,000—10,000.....	2,310	21,952	3,421	—	—	—	2,310	21,952	3,421
Over 10,000.....	8,870	152,476	41,441	120	1,912	439	8,990	154,388	41,880
Total.....	369,060	1,411,861	118,078	5,310	17,695	1,128	374,370	1,429,556	119,206



**TABLE 6—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
 (All money figures in thousands of dollars)

TAXED AS MARRIED—WITH TWO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	1,520	2,460	72	40	65	4	1,560	2,525	76
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....									
1,700—1,800.....									
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....	340	707	17	30	67	1	370	774	18
2,100—2,200.....	520	1,127	20	10	21	1	530	1,148	21
2,200—2,300.....	700	1,588	34	30	68	1	730	1,656	35
2,300—2,400.....	7,540	17,740	83	80	204	4	7,620	17,944	87
2,400—2,500.....	10,470	25,641	243	200	491	5	10,670	26,132	248
2,500—2,600.....	12,910	33,000	418	150	386	4	13,060	33,386	422
2,600—2,700.....	14,620	38,701	629	180	476	6	14,800	39,177	635
2,700—2,800.....	16,580	45,576	919	80	220	4	16,660	45,796	923
2,800—2,900.....	17,370	49,480	1,225	90	257	5	17,460	49,737	1,230
2,900—3,000.....	16,860	49,663	1,378	100	293	9	16,960	49,956	1,387
3,000—4,000.....	124,190	425,533	19,570	690	2,378	100	124,880	427,911	19,670
4,000—5,000.....	44,110	194,376	14,217	230	1,002	73	44,340	195,378	14,290
5,000—6,000.....	17,040	92,496	8,808	40	216	20	17,080	92,712	8,828
6,000—7,000.....	8,810	56,719	6,378	50	319	20	8,860	57,038	6,398
7,000—8,000.....	4,930	36,820	4,710	30	223	31	4,960	37,043	4,741
8,000—9,000.....	3,100	26,126	3,698	40	342	44	3,140	26,468	3,742
9,000—10,000.....	2,480	23,578	3,661	—	—	—	2,480	23,578	3,661
Over 10,000.....	9,360	156,817	40,960	60	942	208	9,420	157,759	41,168
Total.....	313,450	1,278,148	107,040	2,130	7,970	540	315,580	1,286,118	107,580

TAXED AS MARRIED—WITH THREE DEPENDENTS									
		\$			\$			\$	
Under \$1,000.....	390	955	77	30	51	—	420	1,006	77
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....									
1,700—1,800.....									
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....	110	242	3	—	—	—	110	242	3
2,100—2,200.....	70	196	7	—	—	—	70	196	7
2,200—2,300.....	150	346	4	—	—	—	150	346	4
2,300—2,400.....	190	463	10	10	24	—	200	487	10
2,400—2,500.....	1,880	4,646	26	—	—	—	1,880	4,646	26
2,500—2,600.....	4,650	11,877	78	50	128	1	4,700	12,005	79
2,600—2,700.....	5,760	15,231	152	20	53	—	5,780	15,284	152
2,700—2,800.....	7,110	19,552	240	50	137	4	7,160	19,689	244
2,800—2,900.....	7,270	20,691	328	60	169	3	7,330	20,860	331
2,900—3,000.....	8,620	25,406	508	60	177	4	8,680	25,583	512
3,000—4,000.....	62,760	215,151	7,865	210	717	26	62,970	215,868	7,891
4,000—5,000.....	22,940	101,267	6,495	50	217	15	22,990	101,484	6,510
5,000—6,000.....	9,630	52,649	4,839	20	105	6	9,650	52,754	4,845
6,000—7,000.....	4,640	29,858	3,193	20	132	13	4,660	29,990	3,206
7,000—8,000.....	2,670	19,858	2,427	10	74	8	2,680	19,932	2,435
8,000—9,000.....	1,940	16,334	2,207	—	—	—	1,940	16,334	2,207
9,000—10,000.....	1,220	11,622	1,736	20	181	28	1,240	11,803	1,764
Over 10,000.....	6,060	105,530	27,765	20	257	48	6,080	105,787	27,813
Total.....	148,060	651,874	57,960	630	2,422	156	148,690	654,296	58,116

**TABLE 6—(Concluded)**  
**1951 TAXATION YEAR—CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH FOUR DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	470	1,292	68	10	25	1	480	1,317	69
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....									
1,700—1,800.....									
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....									
2,100—2,200.....									
2,200—2,300.....									
2,300—2,400.....									
2,400—2,500.....									
2,500—2,600.....									
2,600—2,700.....	1,390	3,689	16	—	—	—	1,390	3,689	16
2,700—2,800.....	2,200	6,071	48	10	27	—	2,210	6,098	48
2,800—2,900.....	2,940	8,367	84	10	28	—	2,950	8,395	84
2,900—3,000.....	3,150	9,287	120	10	30	1	3,160	9,317	121
3,000—4,000.....	27,850	95,487	2,774	80	267	7	27,930	95,754	2,781
4,000—5,000.....	9,960	43,856	2,453	20	81	4	9,980	43,937	2,457
5,000—6,000.....	4,270	23,071	1,784	20	108	9	4,290	23,179	1,793
6,000—7,000.....	1,970	12,725	1,237	20	131	10	1,990	12,856	1,247
7,000—8,000.....	970	7,248	810	—	—	—	970	7,248	810
8,000—9,000.....	780	6,546	796	10	88	12	790	6,634	808
9,000—10,000.....	440	4,163	605	—	—	—	440	4,163	605
Over 10,000.....	2,540	47,291	13,073	—	—	—	2,540	47,291	13,073
Total.....	58,930	269,093	23,868	190	785	44	59,120	269,878	23,912

TAXED AS MARRIED—WITH FIVE OR MORE DEPENDENTS									
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	510	1,430	38	—	—	—	510	1,430	38
\$1,000—1,100.....									
1,100—1,200.....									
1,200—1,300.....									
1,300—1,400.....									
1,400—1,500.....									
1,500—1,600.....									
1,600—1,700.....									
1,700—1,800.....									
1,800—1,900.....									
1,900—2,000.....									
2,000—2,100.....									
2,100—2,200.....									
2,200—2,300.....									
2,300—2,400.....									
2,400—2,500.....									
2,500—2,600.....									
2,600—2,700.....									
2,700—2,800.....	830	2,364	10	—	—	—	830	2,364	10
2,800—2,900.....	1,390	4,096	28	—	—	—	1,390	4,096	28
2,900—3,000.....	19,200	66,696	1,255	40	136	4	19,240	66,832	1,259
3,000—4,000.....	7,920	34,711	1,402	20	94	3	7,940	34,805	1,405
4,000—5,000.....	3,020	16,283	1,020	20	114	8	3,040	16,397	1,028
5,000—6,000.....	1,190	8,276	979	10	64	7	1,200	8,340	986
6,000—7,000.....	640	4,726	488	—	—	—	640	4,726	488
7,000—8,000.....	480	4,074	474	—	—	—	480	4,074	474
8,000—9,000.....	300	2,844	359	—	—	—	300	2,844	359
9,000—10,000.....	1,510	27,284	7,123	—	—	—	1,510	27,284	7,123
Total.....	36,990	172,784	13,176	90	408	22	37,080	173,192	13,198

**TABLE 7**  
**1951 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	Newfoundland			Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Under \$1,000. ....	90	\$ 55	\$ 5	—	\$ —	\$ —	190	\$ 90	\$ 2	130	\$ 67	\$ 5
\$1,000—1,100. ....	890	936	7	320	336	3	2,240	2,354	16	1,710	1,800	14
1,100—1,200. ....	680	785	15	320	367	6	2,560	2,934	55	1,910	2,189	40
1,200—1,300. ....	590	731	23	240	297	8	2,980	3,717	108	1,800	2,251	63
1,300—1,400. ....	590	793	31	310	418	16	2,570	3,453	132	2,040	2,764	109
1,400—1,500. ....	640	926	42	180	259	11	2,600	3,765	172	2,160	3,126	154
1,500—1,600. ....	620	962	51	260	403	20	2,290	3,553	183	1,810	2,793	140
1,600—1,700. ....	680	1,123	68	190	311	17	2,330	3,856	213	1,780	2,926	166
1,700—1,800. ....	660	1,160	75	180	313	19	2,020	3,550	223	1,740	3,050	183
1,800—1,900. ....	520	959	63	120	222	14	1,800	3,315	214	1,570	2,900	169
1,900—2,000. ....	790	1,561	108	110	213	13	1,790	3,485	241	1,410	2,754	178
1,000—2,000. ....	6,660	9,936	483	2,230	3,139	127	23,180	33,982	1,557	17,930	26,553	1,216
2,000—2,100. ....	650	1,335	82	130	266	13	2,090	4,287	233	1,230	2,518	124
2,100—2,200. ....	750	1,620	89	230	492	22	2,380	5,118	248	1,650	3,555	154
2,200—2,300. ....	680	1,529	66	140	317	17	2,730	6,146	274	1,860	4,173	192
2,300—2,400. ....	1,040	2,468	94	170	399	19	3,350	7,859	309	2,170	5,091	218
2,400—2,500. ....	970	2,381	92	160	392	19	3,670	8,993	360	2,310	5,658	233
2,500—2,600. ....	860	2,192	89	200	508	20	3,990	10,177	415	2,250	5,732	239
2,600—2,700. ....	970	2,570	105	180	475	21	3,330	8,819	297	2,220	5,868	221
2,700—2,800. ....	890	2,447	93	200	550	22	3,570	9,816	407	2,150	5,914	219
2,800—2,900. ....	870	2,480	123	170	482	18	3,710	10,551	461	1,700	4,851	193
2,900—3,000. ....	900	2,654	129	150	440	24	3,250	9,555	407	1,830	5,391	240
2,000—3,000. ....	8,580	21,676	962	1,730	4,321	195	32,070	81,321	3,411	19,370	48,751	2,033
3,000—3,500. ....	3,800	12,305	617	680	2,201	119	10,060	32,416	1,551	7,230	23,258	1,103
3,500—4,000. ....	2,340	8,735	526	450	1,689	103	4,970	18,519	1,138	4,060	15,151	859
3,000—4,000. ....	6,140	21,040	1,143	1,130	3,890	222	15,030	50,935	2,689	11,290	38,409	1,962
4,000—4,500. ....	1,600	6,784	477	190	800	50	3,060	12,931	941	2,540	10,739	747
4,500—5,000. ....	670	3,213	283	120	568	50	1,450	6,854	599	1,500	7,121	562
4,000—5,000. ....	2,270	9,997	760	310	1,368	100	4,510	19,785	1,540	4,040	17,860	1,309
5,000—6,000. ....	800	4,361	412	80	438	44	1,720	9,248	890	1,560	8,374	765
6,000—7,000. ....	320	2,067	256	70	454	46	920	5,958	708	560	3,624	422
7,000—8,000. ....	280	2,094	268	100	753	100	490	3,649	465	330	2,486	326
8,000—9,000. ....	150	1,267	186	20	174	28	450	3,802	543	290	2,466	354
9,000—10,000. ....	70	663	108	20	190	28	180	1,709	258	140	1,424	232
5,000—10,000. ....	1,620	10,452	1,230	290	2,009	246	3,760	24,366	2,864	2,880	18,374	2,099
10,000—15,000. ....	310	3,866	794	80	968	184	660	7,814	1,443	500	5,825	1,032
15,000—20,000. ....	80	1,397	355	60	1,037	249	170	2,983	753	140	2,458	598
20,000—25,000. ....	30	635	192	—	—	—	110	2,476	743	60	1,424	443
10,000—25,000. ....	420	5,898	1,341	140	2,005	433	940	13,273	2,939	700	9,707	2,073
Over 25,000. ....	70	2,925	992	—	—	—	90	2,697	914	60	2,236	869
Grand Total. ....	25,850	81,979	6,916	5,830	16,732	1,323	79,770	226,449	15,916	56,400	161,957	11,566



**TABLE 7—(Cont'd)**  
**1951 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	Quebec			Ontario			Manitoba		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....	1,270	\$ 1,008	\$ 62	11,180	\$ 6,363	\$ 365	520	\$ 277	\$ 16
\$1,000—1,100.....	11,790	12,423	87	23,130	24,771	331	3,430	3,617	27
1,100—1,200.....	16,970	19,489	288	25,790	29,774	652	4,480	5,140	102
1,200—1,300.....	19,880	24,753	602	27,630	34,491	1,073	4,550	5,659	172
1,300—1,400.....	20,380	27,416	909	29,300	39,579	1,578	5,010	6,750	261
1,400—1,500.....	19,820	28,650	1,144	30,270	44,017	2,103	4,800	6,949	326
1,500—1,600.....	18,010	27,883	1,278	32,470	50,313	2,639	5,120	7,920	416
1,600—1,700.....	18,990	31,301	1,626	33,770	56,041	3,302	4,410	7,262	401
1,700—1,800.....	18,050	31,532	1,794	32,990	57,702	3,682	4,560	7,963	497
1,800—1,900.....	17,290	31,934	1,985	33,230	61,683	4,194	3,850	7,112	465
1,900—2,000.....	14,960	29,165	1,929	30,800	60,021	4,261	3,280	6,397	434
1,000—2,000.....	176,140	264,546	11,642	299,380	458,392	23,815	43,490	64,769	3,101
2,000—2,100.....	17,740	36,378	2,105	37,330	76,898	5,062	3,730	7,633	454
2,100—2,200.....	17,940	38,533	2,179	37,460	80,535	5,111	4,330	9,301	530
2,200—2,300.....	18,100	40,700	2,135	39,450	88,791	5,618	4,520	10,179	507
2,300—2,400.....	20,280	47,584	2,235	45,790	107,425	6,338	5,870	13,771	661
2,400—2,500.....	20,890	51,153	2,330	42,830	104,942	5,986	5,820	14,227	684
2,500—2,600.....	21,620	55,120	2,450	47,230	120,548	6,746	5,590	14,237	596
2,600—2,700.....	22,390	59,230	2,525	47,150	124,878	6,866	5,430	14,365	610
2,700—2,800.....	22,040	60,565	2,447	47,860	131,612	7,212	5,870	16,124	735
2,800—2,900.....	20,910	59,572	2,540	46,270	131,782	7,398	5,810	16,529	724
2,900—3,000.....	20,500	60,366	2,523	44,770	131,947	7,514	5,440	16,017	818
2,000—3,000.....	202,410	509,201	23,469	436,140	1,099,358	63,851	52,410	132,383	6,319
3,000—3,500.....	88,290	284,734	13,361	193,860	626,758	39,530	18,710	59,956	3,312
3,500—4,000.....	47,950	178,411	10,437	114,710	427,258	31,250	9,850	36,685	2,429
3,000—4,000.....	136,240	463,145	23,798	308,570	1,054,016	70,780	28,560	96,641	5,741
4,000—4,500.....	27,130	114,508	8,039	61,410	259,464	21,392	6,690	28,322	2,171
4,500—5,000.....	15,930	75,789	6,328	34,710	164,130	14,901	3,740	17,667	1,507
4,000—5,000.....	43,060	190,297	14,367	96,120	423,594	36,293	10,430	45,989	3,678
5,000— 6,000.....	17,970	97,474	9,346	37,100	201,771	21,115	4,390	23,780	2,355
6,000— 7,000.....	9,290	60,046	6,892	17,850	115,041	13,707	2,230	14,335	1,672
7,000— 8,000.....	5,230	39,117	5,110	9,910	74,000	9,941	1,220	9,080	1,217
8,000— 9,000.....	4,050	34,252	4,841	6,370	53,792	7,888	760	6,403	919
9,000—10,000.....	2,470	23,503	3,698	4,860	46,154	7,200	520	4,952	792
5,000—10,000.....	39,010	254,392	29,887	76,090	490,758	59,851	9,120	58,550	6,955
10,000—15,000.....	6,890	82,934	15,399	12,130	145,896	27,631	1,470	17,605	3,306
15,000—20,000.....	2,390	40,740	10,022	4,590	78,140	19,452	420	6,948	1,690
20,000—25,000.....	1,130	25,011	7,209	1,990	44,186	13,177	170	3,789	1,091
10,000—25,000.....	10,410	148,685	32,630	18,710	268,222	60,260	2,060	28,342	6,087
Over 25,000.....	2,490	109,400	44,911	3,770	153,477	62,583	410	16,093	6,121
Grand Total.....	611,030	1,940,674	180,766	1,249,960	3,954,180	377,798	147,000	443,044	38,018

**TABLE 7—(Concluded)**  
**1951 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	Saskatchewan			Alberta			British Columbia			Yukon and Non-Residents		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Under \$1,000.....	200	\$ 110	\$ 7	770	\$ 404	\$ 26	1,050	\$ 628	\$ 40	2,510	\$ 1,245	\$ 127*
\$1,000—1,100.....	2,290	2,519	38	3,900	4,128	47	5,110	5,417	51	370	388	14
1,100—1,200.....	2,630	3,027	59	4,150	4,783	105	5,510	6,329	132	360	410	22
1,200—1,300.....	3,160	3,934	116	4,860	6,078	196	6,120	7,623	243	460	573	29
1,300—1,400.....	3,510	4,722	182	3,990	5,506	248	6,250	8,413	341	400	549	38
1,400—1,500.....	3,620	5,228	242	4,560	6,598	314	7,100	10,292	528	480	694	39
1,500—1,600.....	3,830	5,925	296	5,130	7,929	420	7,790	12,059	660	350	552	42
1,600—1,700.....	3,310	5,448	298	4,490	7,451	433	7,900	13,156	795	330	546	39
1,700—1,800.....	3,010	5,269	324	4,530	7,923	502	7,630	13,320	843	360	630	47
1,800—1,900.....	2,740	5,080	331	4,530	8,350	561	7,130	13,179	887	220	406	24
1,900—2,000.....	2,880	5,614	383	4,030	7,849	561	6,750	13,312	982	220	429	37
1,000—2,000.....	30,980	46,766	2,269	44,170	66,595	3,387	67,290	103,100	5,462	3,550	5,177	331
2,000—2,100.....	3,080	6,317	379	4,790	9,799	607	7,650	15,681	975	330	674	46
2,100—2,200.....	3,550	7,657	455	5,770	12,391	732	8,230	17,655	1,113	250	536	45
2,200—2,300.....	3,650	8,230	436	5,840	13,132	751	8,670	19,487	1,150	200	448	25
2,300—2,400.....	3,960	9,288	465	6,540	15,363	765	9,890	23,209	1,281	300	702	55
2,400—2,500.....	3,980	9,769	471	6,860	16,830	862	10,490	25,686	1,415	290	708	53
2,500—2,600.....	4,240	10,814	462	6,840	17,435	829	11,780	30,028	1,582	340	866	63
2,600—2,700.....	3,470	9,179	412	6,760	17,898	908	11,810	31,253	1,661	240	634	51
2,700—2,800.....	4,360	11,964	536	6,900	18,971	968	13,120	36,023	1,925	270	743	58
2,800—2,900.....	3,630	10,326	480	6,920	19,655	1,016	12,590	35,824	1,917	130	371	30
2,900—3,000.....	3,580	10,561	513	5,920	17,438	932	11,470	33,775	1,839	220	649	52
2,000—3,000.....	37,500	94,105	4,609	63,140	158,912	8,370	105,700	268,621	14,858	2,570	6,331	478
3,000—3,500.....	13,160	42,418	2,195	23,150	74,656	4,494	47,570	153,398	9,448	960	3,107	253
3,500—4,000.....	7,760	28,963	1,884	14,090	52,482	3,719	29,280	109,069	8,088	720	2,714	225
3,000—4,000.....	20,920	71,381	4,079	37,240	127,138	8,213	76,850	262,467	17,536	1,680	5,821	478
4,000—4,500.....	5,520	23,341	1,825	8,840	37,408	3,004	17,000	71,779	6,043	600	2,523	236
4,500—5,000.....	3,830	18,121	1,525	5,200	24,577	2,247	9,640	45,599	4,326	380	1,796	188
4,000—5,000.....	9,350	41,462	3,350	14,040	61,985	5,251	26,640	117,378	10,369	980	4,319	424
5,000—6,000.....	4,030	21,856	2,114	6,490	35,144	3,619	10,090	54,846	5,825	390	2,147	238
6,000—7,000.....	2,320	14,992	1,801	2,950	18,923	2,306	4,590	30,143	3,938	220	1,388	162
7,000—8,000.....	1,170	8,713	1,207	1,950	14,586	1,963	2,670	19,897	2,711	170	1,273	170
8,000—9,000.....	800	6,743	985	1,320	11,900	2,088	2,010	17,024	2,538	130	1,101	190
9,000—10,000.....	570	5,426	903	890	8,478	1,379	1,260	11,954	1,948	100	951	155
5,000—10,000.....	8,890	57,730	7,010	13,600	89,031	11,355	20,620	133,864	16,960	1,010	6,860	915
10,000—15,000.....	1,220	14,569	2,718	1,850	22,211	4,363	2,950	35,194	6,761	220	2,763	568
15,000—20,000.....	440	7,582	1,891	610	10,467	2,738	1,130	19,512	5,016	40	684	177
20,000—25,000.....	140	2,971	883	380	8,654	2,660	470	10,586	3,176	40	871	264
10,000—25,000.....	1,800	25,122	5,492	2,840	41,332	9,761	4,550	65,292	14,953	300	4,318	1,009
Over 25,000.....	140	4,970	1,867	390	13,926	5,588	750	31,698	13,224	90	4,447	1,966
Grand Total.....	109,780	341,646	28,683	176,190	559,323	51,951	303,450	983,048	93,402	12,690	38,518	5,728



**TABLE 8**  
**1951 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

OCCUPATION	Newfoundland			Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax
Farmers.....	10	\$ 22	\$ —	100	\$ 263	\$ 7	150	\$ 532	\$ 34	240	\$ 898	\$ 60
Forestry Operators.....	50	178	10	—	—	—	70	237	24	210	651	35
Fishermen.....	10	27	—	—	—	—	80	249	13	210	599	28
<b>Total Primary Producers.....</b>	<b>70</b>	<b>227</b>	<b>10</b>	<b>100</b>	<b>263</b>	<b>7</b>	<b>300</b>	<b>1,018</b>	<b>71</b>	<b>660</b>	<b>2,148</b>	<b>123</b>
Accountants.....	10	71	9	—	—	—	30	182	28	20	192	45
Medical Doctors and Surgeons.....	100	755	135	40	214	20	320	3,101	607	190	1,354	186
Dentists.....	30	196	26	—	—	—	130	658	69	80	546	104
Lawyers.....	60	395	57	50	260	30	180	1,347	244	100	434	37
Consulting Engineers and Architects	240	946	76	—	—	—	20	61	6	—	—	—
Entertainers.....	—	—	—	—	—	—	30	80	3	30	67	6
Osteopaths, Chiropractors, etc.....	—	—	—	—	—	—	—	—	—	30	94	4
Nurses.....	140	247	17	10	10	—	80	116	5	80	112	2
Other Professionals.....	100	531	65	—	—	—	70	380	34	20	90	8
<b>Total Professionals.....</b>	<b>680</b>	<b>3,141</b>	<b>385</b>	<b>100</b>	<b>484</b>	<b>50</b>	<b>860</b>	<b>5,925</b>	<b>996</b>	<b>550</b>	<b>2,889</b>	<b>392</b>
Agricultural Enterprises.....	—	—	—	10	13	1	—	—	—	10	18	—
Business Enterprises.....	17,800	55,956	4,406	3,130	8,290	585	58,730	159,148	9,837	41,170	112,306	7,186
Institutions.....	240	470	30	160	269	15	1,810	3,375	178	1,160	2,321	142
Educational Institutions.....	40	91	7	300	448	16	2,770	5,777	335	2,050	4,342	302
Dominion Government.....	1,730	5,030	396	590	1,728	121	5,680	15,614	892	3,360	9,614	486
Provincial Governments.....	1,860	4,242	249	400	834	49	1,730	4,492	279	1,740	4,790	265
Municipal and Smaller Governments	120	373	16	60	140	7	1,040	2,831	156	740	1,971	77
Employees of Private Individuals..	60	81	3	—	—	—	20	61	4	—	—	—
Armed Services.....	460	1,288	73	180	526	35	670	1,877	102	210	405	21
Unclassified.....	1,210	3,169	175	—	—	—	190	403	24	70	222	18
<b>Total Employees.....</b>	<b>23,520</b>	<b>70,700</b>	<b>5,355</b>	<b>4,830</b>	<b>12,248</b>	<b>829</b>	<b>72,640</b>	<b>193,578</b>	<b>11,807</b>	<b>50,510</b>	<b>135,989</b>	<b>8,497</b>
Salesmen.....	330	1,545	181	100	458	57	500	2,185	236	460	2,308	288
Sole Proprietors Without Employees	130	438	33	40	74	4	490	1,465	90	70	191	10
Sole Proprietors With Employees...	710	3,654	523	320	1,597	186	2,500	11,024	1,265	2,130	8,998	928
Partners in Business.....	250	1,151	137	180	766	90	940	3,880	401	560	3,358	600
<b>Total Business Proprietors.....</b>	<b>1,090</b>	<b>5,243</b>	<b>693</b>	<b>540</b>	<b>2,437</b>	<b>280</b>	<b>3,930</b>	<b>16,369</b>	<b>1,756</b>	<b>2,760</b>	<b>12,547</b>	<b>1,538</b>
Investment Income Predominates..	120	1,053	288	150	807	97	1,120	6,251	986	940	4,124	434
Pension Income Predominates.....	10	20	1	10	35	3	160	458	28	230	659	36
<b>Total Financial.....</b>	<b>130</b>	<b>1,073</b>	<b>289</b>	<b>160</b>	<b>842</b>	<b>100</b>	<b>1,280</b>	<b>6,709</b>	<b>1,014</b>	<b>1,170</b>	<b>4,783</b>	<b>470</b>
Estates.....	30	50	3	—	—	—	120	227	14	110	228	23
Deceased.....	—	—	—	—	—	—	130	412	22	170	1,018	232
Unclassified.....	—	—	—	—	—	—	10	26	—	10	47	3
<b>Grand Total.....</b>	<b>25,850</b>	<b>81,979</b>	<b>6,916</b>	<b>5,830</b>	<b>16,732</b>	<b>1,323</b>	<b>79,770</b>	<b>226,449</b>	<b>15,916</b>	<b>56,400</b>	<b>161,957</b>	<b>11,566</b>



**TABLE 8—(Cont'd)**  
**1951 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Occupational Classes**

(All money figures in thousands of dollars)

OCCUPATION	Quebec			Ontario			Manitoba		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Farmers.....	430	\$ 1,361	\$ 57	12,420	\$ 43,554	\$ 3,096	7,180	\$ 25,018	\$ 1,847
Forestry Operators.....	50	237	17	160	1,005	235	30	199	38
Fishermen.....	10	33	1	70	301	33	100	280	11
Total Primary Producers.....	490	1,631	75	12,650	44,860	3,364	7,310	25,497	1,896
Accountants.....	480	6,618	1,974	690	4,551	716	60	515	87
Medical Doctors and Surgeons.....	2,120	15,161	2,511	3,630	39,088	8,623	510	6,922	1,828
Dentists.....	700	3,392	348	1,680	11,001	1,578	230	1,430	172
Lawyers.....	1,080	11,333	3,210	2,050	23,070	5,751	260	2,010	320
Consulting Engineers and Architects.....	620	6,696	1,796	720	7,717	2,117	40	172	15
Entertainers.....	560	1,937	167	860	3,156	317	120	373	32
Osteopaths, Chiropractors, etc.....	160	599	45	350	1,738	202	70	241	19
Nurses.....	420	769	46	1,580	2,989	190	110	173	9
Other Professionals.....	400	1,846	191	1,190	4,509	460	20	62	5
Total Professionals.....	6,540	48,351	10,288	12,750	97,819	19,954	1,420	11,898	2,487
Agricultural Enterprises.....	30	62	1	660	1,075	47	150	240	13
Business Enterprises.....	495,080	1,430,375	107,550	964,600	2,822,101	231,032	101,890	288,245	22,053
Institutions.....	7,050	15,549	999	21,830	45,782	3,079	3,230	6,750	469
Educational Institutions.....	7,830	21,183	1,412	23,520	75,589	6,536	4,140	10,120	712
Dominion Government.....	16,590	46,610	2,463	46,520	136,934	9,665	6,480	17,854	1,126
Provincial Governments.....	8,770	24,164	1,335	26,680	81,056	6,224	5,510	13,238	772
Municipal and Smaller Governments.....	13,420	41,159	1,827	31,170	93,316	5,711	3,670	10,123	548
Employees of Private Individuals..	280	461	15	780	1,196	50	30	34	1
Armed Services.....	750	2,185	112	2,460	7,759	550	560	1,406	61
Unclassified.....	740	1,561	70	5,220	13,419	896	640	1,469	63
Total Employees.....	550,540	1,583,309	115,784	1,123,440	3,278,227	263,790	126,300	349,479	25,818
Salesmen.....	7,920	41,328	5,311	13,550	64,467	7,852	1,510	7,332	840
Sole Proprietors Without Employees.....	3,460	12,722	1,494	8,780	27,055	2,407	1,180	3,925	347
Sole Proprietors With Employees...	21,310	111,492	16,455	31,570	169,026	25,996	3,590	17,998	2,589
Partners in Business.....	7,790	49,253	9,533	20,440	126,492	25,288	2,810	13,132	1,692
Total Business Proprietors.....	32,560	173,467	27,482	60,790	322,573	53,691	7,580	35,055	4,628
Investment Income Predominates..	11,520	86,506	20,661	19,210	124,235	26,697	2,000	11,062	2,063
Pension Income Predominates.....	840	2,473	142	2,410	7,075	457	200	509	29
Total Financial.....	12,360	88,979	20,803	21,620	131,310	27,154	2,200	11,571	2,092
Estates.....	340	2,321	813	3,030	5,634	767	190	349	63
Deceased.....	180	1,024	187	1,840	8,393	1,155	430	1,604	151
Unclassified.....	100	264	23	290	897	71	60	259	43
Grand Total.....	611,030	1,940,674	180,766	1,249,960	3,954,180	377,798	147,000	443,044	38,018

**TABLE 8—(Concluded)**  
**1951 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

OCCUPATION	Saskatchewan			Alberta			British Columbia			Yukon and Non-Residents		
	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax
		\$	\$		\$	\$		\$	\$		\$	\$
Farmers.....	23,450	90,262	8,040	15,770	61,227	5,958	1,840	7,567	889	80	441	89
Forestry Operators.....	—	—	—	10	93	16	1,050	5,190	794	10	39	3
Fishermen.....	—	—	—	10	16	1	3,390	15,204	1,758	—	—	—
<b>Total Primary Producers.....</b>	<b>23,450</b>	<b>90,262</b>	<b>8,040</b>	<b>15,790</b>	<b>61,336</b>	<b>5,975</b>	<b>6,280</b>	<b>27,961</b>	<b>3,441</b>	<b>90</b>	<b>480</b>	<b>92</b>
Accountants.....	110	666	98	60	229	17	410	2,282	302	10	55	1
Medical Doctors and Surgeons.....	350	3,668	831	580	6,968	1,726	930	10,382	2,268	20	65	3
Dentists.....	190	1,288	171	260	1,590	205	490	3,725	582	—	—	—
Lawyers.....	220	1,195	152	260	2,511	525	690	8,070	2,247	20	139	25
Consulting Engineers and Architects.....	40	562	162	100	1,017	238	230	2,178	522	20	195	48
Entertainers.....	80	395	53	30	74	6	90	330	30	140	127	8
Osteopaths, Chiropractors, etc.....	50	298	42	90	417	46	150	843	126	—	—	—
Nurses.....	40	61	3	100	167	9	130	258	17	30	39	2
Other Professionals.....	50	274	52	110	522	65	400	1,592	158	20	249	74
<b>Total Professionals.....</b>	<b>1,130</b>	<b>8,407</b>	<b>1,564</b>	<b>1,590</b>	<b>13,495</b>	<b>2,837</b>	<b>3,520</b>	<b>29,660</b>	<b>6,252</b>	<b>260</b>	<b>869</b>	<b>161</b>
Agricultural Enterprises.....	450	661	30	650	1,089	58	110	169	7	—	—	—
Business Enterprises.....	49,520	133,930	8,951	111,930	326,766	26,252	222,550	675,661	56,225	6,810	21,454	3,120
Institutions.....	3,290	6,544	422	2,000	3,949	210	9,280	20,902	1,381	670	1,293	94
Educational Institutions.....	5,350	12,099	751	5,660	15,403	1,091	6,240	19,477	1,527	150	290	18
Dominion Government.....	4,510	12,665	836	7,600	20,848	1,339	11,610	33,579	2,108	1,370	4,817	420
Provincial Governments.....	7,440	18,890	1,190	7,330	18,269	1,151	8,370	24,719	1,704	270	599	48
Municipal and Smaller Governments.....	2,600	6,816	349	6,150	16,061	887	6,520	19,770	1,179	50	124	8
Employees of Private Individuals.....	30	38	1	80	124	7	150	271	10	10	16	1
Armed Services.....	180	388	20	480	1,331	69	520	1,500	72	310	1,211	90
Unclassified.....	760	1,571	75	450	1,234	89	1,530	3,747	217	40	48	4
<b>Total Employees.....</b>	<b>74,130</b>	<b>193,602</b>	<b>12,625</b>	<b>142,330</b>	<b>405,074</b>	<b>31,153</b>	<b>266,880</b>	<b>799,795</b>	<b>64,430</b>	<b>9,680</b>	<b>29,852</b>	<b>3,803</b>
Salesmen.....	700	2,597	207	1,700	7,733	876	2,640	12,234	1,553	50	121	7
Sole Proprietors Without Employees.....	840	2,617	194	1,520	3,987	216	1,980	5,711	381	50	87	10
Sole Proprietors With Employees.....	4,190	20,720	2,821	5,830	28,760	3,928	8,210	38,250	5,016	230	1,311	276
Partners in Business.....	2,700	13,713	1,911	4,270	21,306	3,131	5,450	25,066	3,455	350	2,076	494
<b>Total Business Proprietors.....</b>	<b>7,730</b>	<b>37,050</b>	<b>4,926</b>	<b>11,620</b>	<b>54,053</b>	<b>7,275</b>	<b>15,640</b>	<b>69,027</b>	<b>8,852</b>	<b>630</b>	<b>3,474</b>	<b>780</b>
Investment Income Predominates.....	1,990	7,568	1,055	2,250	14,244	3,348	6,630	39,149	8,404	1,900	3,638	879
Pension Income Predominates.....	110	245	9	120	309	11	890	2,487	162	30	52	1
<b>Total Financial.....</b>	<b>2,100</b>	<b>7,813</b>	<b>1,064</b>	<b>2,370</b>	<b>14,553</b>	<b>3,359</b>	<b>7,520</b>	<b>41,636</b>	<b>8,566</b>	<b>1,930</b>	<b>3,690</b>	<b>880</b>
Estates.....	240	510	76	200	277	57	330	441	60	20	24	4
Deceased.....	290	1,352	177	570	2,763	418	460	1,841	216	30	8	1
Unclassified.....	10	53	4	20	39	1	180	453	32	—	—	—
<b>Grand Total.....</b>	<b>109,780</b>	<b>341,646</b>	<b>28,683</b>	<b>176,190</b>	<b>559,323</b>	<b>51,951</b>	<b>303,450</b>	<b>983,048</b>	<b>93,402</b>	<b>12,690</b>	<b>38,518</b>	<b>5,728</b>

**TABLE 9**  
**1951 TAXATION YEAR—CANADA AND PROVINCES**  
**Statement of Gross and Net Business, Professional, Commission, Farm, Rental Income and**  
**Related Capital Cost Allowance Claimed and Capital Expenditures**  
(All money figures in thousands of dollars)

TYPE OF INCOME	Newfoundland		Prince Edward Island		Nova Scotia	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	6,041	586	316	98	13,665	2,241
Mining.....	—	—	—	—	—	—
Manufacturing.....	1,554	157	1,961	300	7,746	940
Construction.....	2,495	237	225	46	21,094	1,350
Public Utilities.....	1,282	432	868	230	5,274	1,577
Wholesale Trade.....	6,815	629	3,724	369	23,016	1,450
Retail Trade.....	46,948	3,615	27,053	1,542	125,857	9,691
Service.....	3,743	530	2,746	586	24,684	4,690
Financial.....	722	423	148	103	1,981	729
Unclassified.....	3,296	973	—	—	5,260	464
Total—All Business Types.....	72,896	7,582	37,041	3,274	228,577	23,132
Professional Income.....	1,501	792	904	522	9,137	5,610
Commission Income.....	218	146	759	483	4,261	2,697
Farm Income.....	82	24	8,966	2,609	14,358	1,966
Rental Income.....	304	47	827	198	5,395	1,338
Total All Types.....	75,001	8,591	48,497	7,086	261,728	34,743
Estimated Capital Cost Allowance Claimed.....	1,221		1,453		6,552	
Estimated Capital Expenditures.....	746		1,212		2,281	

TYPE OF INCOME	New Brunswick		Quebec		Ontario	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	19,655	2,909	13,895	947	44,510	6,810
Mining.....	100	23	165	28	3,734	661
Manufacturing.....	9,250	111	332,508	21,613	309,135	27,513
Construction.....	23,830	1,120	137,246	9,470	281,425	35,741
Public Utilities.....	3,405	899	41,268	8,625	66,340	13,268
Wholesale Trade.....	22,821	1,043	392,935	18,075	500,455	27,525
Retail Trade.....	112,275	7,747	1,025,250	65,616	1,721,200	129,090
Service.....	16,488	2,638	412,839	48,715	449,274	73,681
Financial.....	1,335	139	53,436	12,878	79,271	24,019
Unclassified.....	14,306	1,330	31,909	2,828	49,226	8,076
Total—All Business Types.....	223,465	17,959	2,441,451	188,795	3,504,570	346,384
Professional Income.....	5,206	2,598	94,929	46,705	160,288	85,754
Commission Income.....	5,118	3,112	79,636	46,587	105,964	68,453
Farm Income.....	11,880	2,079	35,504	9,018	383,209	78,941
Rental Income.....	6,076	1,513	111,784	27,387	114,411	38,099
Total All Types.....	251,745	27,261	2,763,304	318,492	4,268,442	617,631
Estimated Capital Cost Allowance Claimed.....	6,911		70,205		124,984	
Estimated Capital Expenditures.....	3,508		24,471		131,617	



**TABLE 9—(Concluded)**  
**1951 TAXATION YEAR—CANADA AND PROVINCES**  
**Statement of Gross and Net Business, Professional, Commission, Farm, Rental Income and**  
**Related Capital Cost Allowance Claimed and Capital Expenditures**

(All money figures in thousands of dollars)

TYPE OF INCOME	Manitoba		Saskatchewan		Alberta and N.W.T.	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	5,739	792	1,531	401	4,543	477
Mining.....	128	15	45	26	5,441	827
Manufacturing.....	36,197	2,208	107,857	755	20,079	2,289
Construction.....	38,579	4,128	16,698	2,104	51,093	6,591
Public Utilities.....	7,418	1,862	8,504	2,381	22,985	4,551
Wholesale Trade.....	56,922	5,123	4,338	924	23,304	1,305
Retail Trade.....	236,771	16,574	188,782	25,108	335,500	26,169
Service.....	54,032	8,321	59,779	8,668	78,092	11,089
Financial.....	2,979	1,582	1,961	912	7,639	3,193
Unclassified.....	507	109	21,245	1,208	520	185
Total—All Business Types.....	439,272	40,714	410,740	42,487	549,196	56,676
Professional Income.....	23,756	11,379	12,838	7,138	28,532	12,982
Commission Income.....	11,579	8,140	5,709	3,351	15,260	8,759
Farm Income.....	147,289	43,892	327,286	124,696	296,913	88,480
Rental Income.....	18,450	6,974	15,188	8,156	18,186	7,638
Total All Types.....	640,346	111,099	771,761	185,828	908,087	174,535
Estimated Capital Cost Allowance Claimed.....	35,256		66,307		71,314	
Estimated Capital Expenditures.....	48,312		100,634		94,900	

TYPE OF INCOME	British Columbia and Yukon		Non-Residents		Canada	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	70,262	24,381	379	140	180,536	39,782
Mining.....	633	162	548	196	10,794	1,546
Manufacturing.....	67,051	10,594	3,536	739	896,874	67,219
Construction.....	46,352	7,370	386	58	619,423	68,215
Public Utilities.....	23,619	5,763	14	7	180,977	39,595
Wholesale Trade.....	62,253	6,163	1,664	198	1,098,247	62,804
Retail Trade.....	334,788	26,783	4,108	456	4,158,532	312,391
Service.....	90,353	13,553	2,914	982	1,194,944	173,453
Financial.....	8,857	3,667	2,168	555	160,497	48,200
Unclassified.....	6,661	925	439	122	133,369	16,220
Total—All Business Types.....	710,829	99,361	16,156	3,061	8,634,193	829,425
Professional Income.....	53,304	28,731	1,881	807	392,276	203,018
Commission Income.....	19,273	13,221	524	162	248,301	154,787
Farm Income.....	55,065	11,839	1,056	413	1,281,608	363,957
Rental Income.....	33,291	12,684	6,444	2,642	330,356	106,676
Total All Types.....	871,762	165,836	26,061	6,761	10,886,734	1,657,863
Estimated Capital Cost Allowance Claimed.....	33,257		1,386		418,846	
Estimated Capital Expenditures.....	31,003		368		439,052	

Bold italic figures denote net loss.

**TABLE 10**  
**1951 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	FARMERS			FORESTRY OPERATORS			FISHERMEN		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	60	\$ 47	\$ 2	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	4,830	6,006	175	160	194	5	240	312	12
1,500— 2,000.....	3,680	6,532	347	140	251	14	240	423	25
2,000— 2,500.....	8,190	18,641	576	210	482	13	460	1,044	35
2,500— 3,000.....	11,590	31,694	1,152	220	605	27	390	1,059	56
3,000— 3,500.....	8,860	28,735	1,382	210	673	37	580	1,876	101
3,500— 4,000.....	5,880	21,954	1,335	110	404	22	400	1,509	112
4,000— 4,500.....	4,580	19,331	1,396	80	328	30	280	1,180	104
4,500— 5,000.....	3,010	14,228	1,218	90	432	46	230	1,078	106
5,000— 6,000.....	4,270	23,192	2,257	100	540	48	320	1,773	195
6,000— 7,000.....	2,310	14,927	1,762	40	265	32	210	1,340	182
7,000— 8,000.....	1,520	11,398	1,536	50	382	62	210	1,575	219
8,000— 9,000.....	970	8,972	1,605	40	334	59	100	845	134
9,000—10,000.....	610	5,790	937	40	374	61	70	660	109
10,000—15,000.....	850	9,979	1,797	80	949	194	110	1,254	234
Over 15,000.....	460	9,719	2,600	70	1,616	522	40	781	221
Total.....	61,670	231,145	20,077	1,640	7,829	1,172	3,880	16,709	1,845

INCOME CLASS	Total Primary Producers			ACCOUNTANTS			MEDICAL DOCTORS AND SURGEONS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	60	\$ 47	\$ 2	—	\$ —	\$ —	20	\$ 10	\$ —
\$1,000— 1,500.....	5,230	6,512	192	20	27	1	90	108	3
1,500— 2,000.....	4,060	7,206	386	10	17	—	100	334	55
2,000— 2,500.....	8,860	20,167	624	90	204	10	230	518	20
2,500— 3,000.....	12,200	33,358	1,235	160	434	16	480	1,332	62
3,000— 3,500.....	9,650	31,284	1,520	220	714	39	360	1,170	70
3,500— 4,000.....	6,390	23,867	1,469	200	748	46	420	1,561	104
4,000— 4,500.....	4,940	20,839	1,530	150	634	47	420	1,787	142
4,500— 5,000.....	3,330	15,738	1,370	120	567	54	390	1,857	169
5,000— 6,000.....	4,690	25,505	2,500	200	1,090	105	810	4,427	440
6,000— 7,000.....	2,560	16,532	1,976	80	507	60	700	4,576	542
7,000— 8,000.....	1,780	13,355	1,817	90	662	91	520	3,859	514
8,000— 9,000.....	1,110	10,151	1,798	60	496	71	490	4,137	595
9,000—10,000.....	720	6,824	1,107	90	852	140	380	3,656	577
10,000—15,000.....	1,040	12,182	2,225	160	2,023	410	1,700	20,886	4,032
Over 15,000.....	570	12,116	3,343	230	6,386	2,187	1,680	37,460	11,413
Total.....	67,190	255,683	23,094	1,880	15,361	3,277	8,790	87,678	18,738

INCOME CLASS	DENTISTS			LAWYERS			CONSULTING ENGINEERS AND ARCHITECTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	50	63	2	100	122	4	20	27	1
1,500— 2,000.....	70	122	6	130	227	19	50	91	5
2,000— 2,500.....	130	299	11	210	468	20	150	350	23
2,500— 3,000.....	230	622	23	230	648	25	160	436	13
3,000— 3,500.....	310	1,027	54	310	986	55	190	615	36
3,500— 4,000.....	340	1,294	93	340	1,297	94	140	533	40
4,000— 4,500.....	260	1,113	84	250	1,050	79	130	558	56
4,500— 5,000.....	200	947	83	230	1,100	107	90	426	36
5,000— 6,000.....	390	2,133	235	470	2,601	274	180	980	99
6,000— 7,000.....	480	3,088	379	380	2,449	290	130	854	110
7,000— 8,000.....	400	2,992	395	260	1,932	250	100	759	102
8,000— 9,000.....	330	2,797	410	230	1,948	285	50	425	64
9,000—10,000.....	170	1,615	256	240	2,300	364	110	1,042	167
10,000—15,000.....	350	4,125	782	740	8,907	1,697	210	2,599	518
Over 15,000.....	80	1,589	442	850	24,729	9,035	320	9,849	3,710
Total.....	3,790	23,826	3,255	4,970	50,764	12,598	2,030	19,544	4,980

**TABLE 10—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
 (All money figures in thousands of dollars)

INCOME CLASS	ENTERTAINERS			OSTEOPATHS, CHIROPRACTORS, Etc.			NURSES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	80	\$ 31	\$ 4	—	\$ —	\$ —	30	\$ 25	\$ 1
\$1,000— 1,500.....	230	287	10	40	78	2	860	1,096	31
1,500— 2,000.....	230	400	25	30	56	3	940	1,640	97
2,000— 2,500.....	260	576	33	130	286	10	530	1,156	84
2,500— 3,000.....	290	782	37	100	278	14	260	699	56
3,000— 3,500.....	190	610	46	90	294	19	90	287	26
3,500— 4,000.....	150	561	52	80	298	16	10	38	5
4,000— 4,500.....	90	377	34	80	344	26	—	—	—
4,500— 5,000.....	100	470	41	30	143	17	—	—	—
5,000— 6,000.....	100	536	59	150	803	86	—	—	—
6,000— 7,000.....	80	526	65	40	259	37	—	—	—
7,000— 8,000.....	30	217	32	30	219	30	—	—	—
8,000— 9,000.....	30	256	40	20	169	28	—	—	—
9,000— 10,000.....	40	378	45	10	91	16	—	—	—
10,000— 15,000.....	30	369	60	50	580	105	—	—	—
Over 15,000.....	10	163	37	20	332	77	—	—	—
Total.....	1,940	6,539	620	900	4,230	486	2,720	4,941	300

INCOME CLASS	OTHER PROFESSIONALS			Total Professionals			EMPLOYEES OF AGRICULTURAL ENTERPRISES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	20	\$ 13	\$ 2	150	\$ 79	\$ 7	40	\$ 16	\$ 1
\$1,000— 1,500.....	270	336	10	1,680	2,144	64	1,080	1,320	38
1,500— 2,000.....	180	309	18	1,740	3,196	228	560	936	56
2,000— 2,500.....	300	672	21	2,030	4,529	232	190	420	26
2,500— 3,000.....	230	635	27	2,140	5,866	273	90	245	6
3,000— 3,500.....	350	1,117	57	2,110	6,820	402	70	224	17
3,500— 4,000.....	170	634	45	1,850	6,964	495	10	40	3
4,000— 4,500.....	180	755	59	1,560	6,618	527	30	126	10
4,500— 5,000.....	80	380	32	1,240	5,890	539	—	—	—
5,000— 6,000.....	100	536	58	2,400	13,106	1,356	—	—	—
6,000— 7,000.....	180	1,179	140	2,070	13,438	1,623	—	—	—
7,000— 8,000.....	100	761	108	1,530	11,401	1,522	—	—	—
8,000— 9,000.....	20	169	23	1,230	10,397	1,516	—	—	—
9,000— 10,000.....	40	375	57	1,080	10,309	1,622	—	—	—
10,000— 15,000.....	110	1,278	222	3,350	40,767	7,826	—	—	—
Over 15,000.....	50	906	233	3,240	81,414	27,134	—	—	—
Total.....	2,380	10,055	1,112	29,400	222,938	45,366	2,070	3,327	157

INCOME CLASS	EMPLOYEES OF BUSINESS ENTERPRISES			EMPLOYEES OF INSTITUTIONS			EMPLOYEES OF EDUCATIONAL INSTITUTIONS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	12,000	\$ 7,953	\$ 456	710	\$ 491	\$ 23	90	\$ 68	\$ 4
\$1,000— 1,500.....	276,880	350,684	11,166	13,810	17,394	547	6,270	8,018	214
1,500— 2,000.....	293,500	511,090	31,889	13,780	23,846	1,455	11,760	20,612	1,161
2,000— 2,500.....	334,400	756,514	44,425	10,660	23,851	1,586	10,550	23,650	1,587
2,500— 3,000.....	393,260	1,079,895	56,068	6,050	16,435	1,026	7,950	21,798	1,510
3,000— 3,500.....	313,480	1,011,588	59,532	2,300	7,343	461	6,330	20,530	1,590
3,500— 4,000.....	180,170	670,677	46,732	1,080	4,025	282	5,020	18,822	1,510
4,000— 4,500.....	97,120	410,104	32,512	760	3,215	257	3,710	15,775	1,379
4,500— 5,000.....	52,990	250,992	22,311	340	1,601	144	2,430	11,494	1,071
5,000— 6,000.....	52,610	284,881	28,982	590	3,187	321	2,600	14,136	1,421
6,000— 7,000.....	22,370	144,393	17,338	200	1,279	160	760	4,877	539
7,000— 8,000.....	11,360	84,776	11,275	100	758	94	290	2,149	263
8,000— 9,000.....	7,620	64,211	9,221	80	674	95	110	907	128
9,000— 10,000.....	4,590	43,657	6,828	50	463	75	50	468	74
10,000— 15,000.....	12,300	146,689	27,373	170	2,005	351	130	1,515	256
Over 15,000.....	8,560	216,128	71,089	40	637	142	—	—	—
Total.....	2,073,210	6,034,232	477,197	50,720	107,204	7,019	58,050	164,819	12,707



**TABLE 10—(Cont'd)**  
**1951 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	EMPLOYEES OF DOMINION GOVERNMENT			EMPLOYEES OF PROVINCIAL GOVERNMENTS			EMPLOYEES OF MUNICIPAL AND SMALLER GOVERNMENTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	230	\$ 149	\$ 7	160	\$ 96	\$ 7	40	\$ 53	\$ 2
\$1,000—1,500.....	8,280	10,649	343	8,330	10,659	316	3,200	4,103	132
1,500—2,000.....	10,720	18,759	1,150	11,130	19,454	1,158	4,870	8,611	527
2,000—2,500.....	23,020	52,060	2,955	13,560	30,545	1,798	10,140	23,130	1,145
2,500—3,000.....	25,100	69,092	3,436	13,850	37,819	2,006	18,970	52,279	2,189
3,000—3,500.....	18,190	58,599	3,194	9,080	29,270	1,634	16,490	53,180	2,634
3,500—4,000.....	8,830	32,848	2,124	5,430	20,287	1,334	6,630	24,616	1,520
4,000—4,500.....	4,700	19,882	1,511	3,120	13,188	1,030	2,430	10,158	736
4,500—5,000.....	2,590	12,242	1,011	1,700	8,051	688	1,030	4,863	418
5,000—6,000.....	1,990	10,802	1,060	1,760	9,572	945	890	4,830	472
6,000—7,000.....	1,070	6,908	753	770	5,002	560	330	2,118	241
7,000—8,000.....	520	3,886	511	380	2,839	371	270	2,037	264
8,000—9,000.....	190	1,582	222	310	2,577	346	70	602	89
9,000—10,000.....	140	1,325	191	210	1,967	304	80	773	120
10,000—15,000.....	370	4,563	862	280	3,366	602	70	814	145
Over 15,000.....	100	1,947	522	30	601	167	30	517	131
Total.....	106,040	305,293	19,852	70,100	195,293	13,266	65,540	192,684	10,765

INCOME CLASS	EMPLOYEES OF PRIVATE INDIVIDUALS			EMPLOYEES OF ARMED SERVICES			UNCLASSIFIED EMPLOYEES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	20	\$ 15	\$ —	30	\$ 20	\$ —	60	\$ 36	\$ 1
\$1,000—1,500.....	790	948	23	1,060	1,356	39	1,870	2,369	71
1,500—2,000.....	330	557	31	660	1,137	60	2,040	3,530	217
2,000—2,500.....	190	426	19	1,170	2,637	121	2,170	4,944	252
2,500—3,000.....	80	219	12	1,210	3,333	138	2,140	5,834	281
3,000—3,500.....	—	—	—	910	2,932	134	1,320	4,255	253
3,500—4,000.....	20	75	4	600	2,222	115	530	1,965	136
4,000—4,500.....	10	42	3	450	1,916	116	320	1,351	117
4,500—5,000.....	—	—	—	230	1,077	75	140	656	58
5,000—6,000.....	—	—	—	200	1,083	95	120	656	62
6,000—7,000.....	—	—	—	140	916	96	50	325	37
7,000—8,000.....	—	—	—	20	157	22	10	72	9
8,000—9,000.....	—	—	—	30	250	40	20	167	25
9,000—10,000.....	—	—	—	—	—	—	10	99	11
10,000—15,000.....	—	—	—	60	647	107	50	584	101
Over 15,000.....	—	—	—	10	193	47	—	—	—
Total.....	1,440	2,282	92	6,780	19,876	1,205	10,850	26,843	1,631

INCOME CLASS	Total Employees			Salesmen			SOLE PROPRIETORS WITHOUT EMPLOYEES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	13,380	\$ 8,897	\$ 501	10	\$ 6	\$ —	40	\$ 27	\$ 1
\$1,000—1,500.....	321,570	407,500	12,889	930	1,152	30	2,700	3,309	89
1,500—2,000.....	349,350	608,532	37,704	1,350	2,401	139	1,630	2,805	148
2,000—2,500.....	406,050	918,177	53,914	2,680	6,142	247	4,180	9,476	236
2,500—3,000.....	468,700	1,286,949	66,672	4,510	12,378	482	3,900	10,596	333
3,000—3,500.....	368,170	1,187,921	69,449	3,860	12,529	620	1,990	6,406	310
3,500—4,000.....	208,320	775,577	53,760	3,080	11,502	765	1,390	5,160	333
4,000—4,500.....	112,650	475,757	37,671	2,650	11,223	854	750	3,184	247
4,500—5,000.....	61,450	290,976	25,776	1,700	8,037	730	440	2,093	180
5,000—6,000.....	60,760	329,147	33,358	2,610	14,363	1,471	490	2,687	290
6,000—7,000.....	25,690	165,818	19,724	1,810	11,780	1,376	210	1,362	162
7,000—8,000.....	12,950	96,674	12,809	930	6,928	921	150	1,103	153
8,000—9,000.....	8,430	70,970	10,166	730	6,179	886	160	1,343	195
9,000—10,000.....	5,130	48,752	7,603	620	5,920	939	130	1,223	202
10,000—15,000.....	13,430	160,183	29,797	1,190	14,609	2,837	180	2,199	397
Over 15,000.....	8,770	220,023	72,098	800	17,159	5,111	200	5,299	1,910
Total.....	2,444,800	7,051,853	543,891	29,460	142,308	17,408	18,540	58,272	5,186

**TABLE 10—(Concluded)**  
**1951 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	SOLE PROPRIETORS WITH EMPLOYEES			PARTNERS IN BUSINESS			Total Business Proprietors		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	40	\$ 18	\$ 1	50	\$ 31	\$ 2	130	\$ 76	\$ 4
\$1,000—1,500.....	3,190	4,109	138	2,350	2,918	82	8,240	10,336	309
1,500—2,000.....	2,650	4,717	279	2,750	4,954	339	7,030	12,476	766
2,000—2,500.....	8,950	20,544	571	4,880	11,119	429	18,010	41,139	1,236
2,500—3,000.....	12,940	35,474	1,197	5,860	16,063	696	22,700	62,133	2,226
3,000—3,500.....	11,050	35,773	1,645	5,500	17,812	1,064	18,540	59,991	3,019
3,500—4,000.....	7,640	28,548	1,815	3,900	14,592	1,060	12,930	48,300	3,208
4,000—4,500.....	5,990	25,350	1,961	3,140	13,336	1,129	9,880	41,870	3,337
4,500—5,000.....	4,160	19,690	1,755	2,470	11,719	1,133	7,070	33,502	3,068
5,000—6,000.....	6,780	36,874	3,794	3,550	19,424	2,117	10,820	58,985	6,201
6,000—7,000.....	4,130	26,676	3,237	2,440	15,770	1,960	6,780	43,808	5,359
7,000—8,000.....	2,710	20,160	2,698	1,750	13,115	1,873	4,610	34,378	4,724
8,000—9,000.....	2,090	17,762	2,632	1,320	11,268	1,758	3,570	30,373	4,585
9,000—10,000.....	1,390	13,264	2,163	920	8,698	1,415	2,440	23,185	3,780
10,000—15,000.....	3,810	46,049	9,033	2,490	29,853	5,869	6,480	78,101	15,299
Over 15,000.....	3,070	77,822	27,064	2,370	69,521	25,806	5,640	152,642	54,780
Total.....	80,590	412,830	59,983	45,740	260,193	46,732	144,870	731,295	111,901

INCOME CLASS	INVESTMENT INCOME PREDOMINATES			PENSION INCOME PREDOMINATES			Total Financial		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	1,430	\$ 549	\$ 71	40	\$ 32	\$ 1	1,470	\$ 581	\$ 72
\$1,000—1,500.....	4,510	5,689	133	570	729	16	5,080	6,418	149
1,500—2,000.....	5,930	10,500	357	1,260	2,196	56	7,190	12,696	413
2,000—2,500.....	5,530	12,467	453	720	1,611	67	6,250	14,078	520
2,500—3,000.....	4,900	13,402	591	800	2,201	69	5,700	15,603	660
3,000—3,500.....	3,790	12,306	737	560	1,808	80	4,350	14,114	817
3,500—4,000.....	2,800	10,444	751	350	1,314	83	3,150	11,758	834
4,000—4,500.....	2,390	10,124	835	120	511	38	2,510	10,635	873
4,500—5,000.....	1,940	9,215	838	140	659	54	2,080	9,874	892
5,000—6,000.....	2,750	15,064	1,510	230	1,282	115	2,980	16,346	1,625
6,000—7,000.....	2,090	13,505	1,579	70	447	49	2,160	13,952	1,628
7,000—8,000.....	1,540	11,562	1,509	30	229	29	1,570	11,791	1,538
8,000—9,000.....	1,110	9,404	1,353	50	430	64	1,160	9,834	1,417
9,000—10,000.....	1,010	9,667	1,529	20	191	33	1,030	9,858	1,562
10,000—15,000.....	2,540	30,712	5,718	50	682	125	2,590	31,394	5,843
Over 15,000.....	3,570	124,027	46,948	—	—	—	3,570	124,027	46,948
Total.....	47,830	298,637	64,912	5,010	14,322	879	52,840	312,959	65,791

INCOME CLASS	Estates			Deceased			Unclassified		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	2,640	\$ 536	\$ 67	70	\$ 25	\$ 2	—	\$ —	\$ —
\$1,000—1,500.....	230	283	15	290	378	14	140	169	3
1,500—2,000.....	250	439	30	500	871	45	140	246	14
2,000—2,500.....	340	758	50	490	1,110	46	50	113	8
2,500—3,000.....	230	625	45	600	1,638	76	80	217	9
3,000—3,500.....	200	647	65	520	1,677	78	70	224	13
3,500—4,000.....	80	302	36	340	1,260	78	40	146	13
4,000—4,500.....	90	384	35	240	1,006	77	60	267	21
4,500—5,000.....	70	332	37	200	946	88	30	140	16
5,000—6,000.....	90	496	60	220	1,193	117	50	298	35
6,000—7,000.....	70	464	86	170	1,114	128	10	65	10
7,000—8,000.....	70	521	74	80	600	73	—	—	—
8,000—9,000.....	60	510	112	60	510	80	—	—	—
9,000—10,000.....	20	190	33	40	366	55	—	—	—
10,000—15,000.....	100	1,142	121	100	1,267	251	—	—	—
Over 15,000.....	70	2,432	1,014	180	4,454	1,351	10	153	35
Total.....	4,610	10,061	1,880	4,100	18,415	2,559	680	2,038	177





SECTION III  
CORPORATION STATISTICS

## CORPORATION STATISTICS—1951 TAXATION YEAR

This section is devoted to an analysis of corporation income tax returns filed for the taxation year 1951. All companies filing a T-2 Corporation income tax return are included, whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed analysis, as explained in connection with the tables concerned. The overall total of returns analyzed for 1951, as shown in Table 1, is 57,589, reflecting an increase of 3,658 over 1950.

The final date for filing 1951 returns was June 30, 1952. Returns received up to October 6, 1952 were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years.

The 1951 statistical data are presented in Tables 1 to 10 of this section. The period covered is the 1951 taxation year which embraces all company returns for fiscal periods ending between January 1, 1951 and December 31, 1951. Except where a company's fiscal year ends December 31, 1951, the data pertain partly to the 1950 calendar year and partly to the 1951 calendar year. The division of income between calendar years is shown in Table 4. Amended returns were taken into account only where the change in income was \$10,000 or more.

The figures in the tables of this section are as declared by the taxpayer at the time of filing and before any adjustments which may subsequently be made by the District or Head Office assessing branches. Corporation statistics have been compiled annually on this basis beginning with the taxation year 1944. A record of the principal aggregate statistics from 1944 to 1951 is given below.

### YEARLY RECORD OF PRINCIPAL AGGREGATE STATISTICS

(Excluding Exempt Companies)

Tax Year	COMPANIES REPORTING A PROFIT						COMPANIES REPORTING A LOSS		ALL COMPANIES		
	Number of Companies	Current Year Profit Declared	Less Prior Year Loss Deducted	Net Taxable Profit for the Year (Column 3 Minus 4)	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Loss Declared	Number of Companies (Column 2 Plus 8)	Total Current Year Profits Less Losses (Column 3 Minus 9)	Total Taxes Declared (Column 6 Plus 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)		(\$000)		(\$000)	(\$000)
1944	20,023	1,194,113	2,794	1,191,319	213,097	461,839	7,709	37,856	27,732	1,156,257	674,936
1945	21,331	1,198,791	2,798	1,195,993	212,504	460,791	8,601	38,740	29,932	1,160,051	673,295
1946	23,563	1,392,956	5,559	1,387,397	245,246	421,378	9,742	59,422	33,305	1,333,534	666,624
1947	27,272	1,776,554	11,115	1,765,439	485,458	166,740	12,804	72,860	40,076	1,703,694	652,198
1948	27,997	1,945,957	14,036	1,931,921	568,259	19,867	16,323	91,612	44,320	1,854,345	588,126
1949	28,570	1,864,582	16,721	1,847,861	571,972	—	17,991	109,898	46,561	1,754,684	571,972
1950	31,239	2,359,065	24,915	2,334,150	759,664	—	18,336	102,515	49,575	2,256,550	759,664
1951	33,720	2,795,350	38,416	2,756,934	1,164,100	—	19,276	119,219	52,996	2,676,131	1,164,100

## BASIC INFORMATION AND DEFINITIONS

**Statistical Procedure**—Information from T.2 income tax returns and attached financial statements is extracted by clerks of the statistical section at Head Office, and entered on a "transcript card." The task of condensing a diversity of accounting information into a standardized form for each company is facilitated by the use of a manual of general rules and procedures. Information on the transcript is transferred to punch cards, and thereafter the material is dealt with mechanically.

**Companies Fully Tabulated and Not Fully Tabulated**—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 8, 9 and 10. A company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee which is tabulated herein as a payment of tax.

**Industrial Divisions and Classes**—The industrial classification of companies shown in Tables 5, 6, 7 and 8 is based on information given in the returns and the financial statements. The system of classification employed is a modified form of that set forth in the "Industrial Classification Manual" issued by the Department of Labour. The Classification originally assigned to each company has been continued automatically unless there is evidence that a change is necessary. In the case where a company's activities are diversified, it is classified to the industry showing the greatest volume of sales.

**Income Classes**—The income classification of companies shown in Tables 6, 7 and 10 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the taxable profit declared by the company as being earned in the year under review which in this report is the 1951 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1946, 1947, 1948, 1949 or 1950 taxation years which, under Section 26 (d) of the Act, has been deducted from the current year (1951) profit in order to arrive at the net taxable income for 1951.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1951 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1951 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

**Loss Deducted from Prior Year Profit**—This figure represents the loss reported during the 1951 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1950 profit.

**Loss Deductible from Future Profits**—This figure represents loss reported during the 1951 taxation year which may be deducted from profits earned during the following five years.

**Income Tax Declared**—This is the income tax payable upon the net taxable income. Taxable income earned in the 1950 calendar year prior to September 1, 1950, is taxable at the rate of 10% on the first \$10,000 and 33% on the remainder. Taxable income earned from September 1, 1950 to December 31, 1950 is taxable at the rate of 15% on the first \$10,000 and 38% on the remainder. Taxable income earned in the 1951 calendar year is taxable at the rate of 15% on the first \$10,000 and 45.6% on the remainder. If a corporation is "related" to another corporation or corporations as defined in Section 36(4) of the Act, only one of the group is taxable at the 10% (or 15%) rate on the first \$10,000 of income, the others being subject to the higher rate on their entire income. In case of a consolidated return the tax is increased by 2% of the consolidated taxable income. Non-resident owned investment companies are taxable at a 15% rate. In a few instances tax liability is reduced by tax credits for tax paid to foreign countries.

**Cash**—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities**—This classification is confined to bonds issued or guaranteed by the Government of Canada, and the refundable portion of the excess profits tax. Provincial or municipal securities are not included.

**Other Securities**—Other securities are interpreted as meaning all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Receivables**—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

**Inventories**—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process



and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land**—This classification is restricted to land and other non-depreciable natural resources. Mineral and oil resources and timber limits are treated as land.

**Buildings and Equipment**—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Subsidiaries**—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Other Assets**—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Bank Loans**—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Payables**—This category includes all accounts or bills payable received in the normal course of business, except taxes.

**Tax Liabilities**—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Other Liabilities**—This category includes deferred income, deposits on contracts and loans received from officers or shareholders or affiliated companies.

**Funded Debt**—This classification includes all bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

**Liability Reserves**—These are reserves created to take care of expected future losses or liabilities, such as marine or fire insurance, company financed pensions and reserves for injuries or damages. Liabilities for wages or taxes are shown as payables, or tax liabilities, even though they may carry the caption "reserve" in the balance sheet.

**Depreciation and Depletion Reserves**—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Capital Stock**—All classes of outstanding capital stock are included under this caption.

**Surplus**—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve" "contingency reserve", "bond redemption reserve", "inventory reserve" and refundable portion of excess profits tax. If a surplus account shows a debit balance the entry is made under deficit.

**Deficit**—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Gross Sales or Revenue**—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases.

Capital profits are not added to gross revenue. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross profit on contracts is used without reference to the total value of construction work performed. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

**Rentals Received**—This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received**—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received**—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received**—This figure represents dividends received from non-Canadian corporations. These are generally taxable dividends.

**Canadian Dividends Received**—These are dividends received from Canadian corporations and are generally non-taxable.

**Stock Dividends Received**—These are stock dividends received from another corporation which has elected to capitalize a portion of its undistributed income and pay the special tax thereon under Section 95A of the Act.

**Rentals Paid**—This represents rent paid for the use of land or building but not moveable property or natural resources.

**Bond Interest Paid**—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid**—This represents interest paid on mortgages outstanding.

**Charitable Donations**—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.

**Pension Contributions**—This represents the total amount contributed to an employee's pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Capital Cost Allowance**—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable

income. The figure includes allowances in respect of the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses. On new assets acquired on or after April 11, 1951 the capital cost allowance charge is deferred, with the exception of companies engaged in essential industries.

**Depletion Charged** — This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Cash Dividends Charged**—This figure represents the amount of cash dividends charged for the year in the profit and loss or surplus accounts, without regard to whether a dividend remained unpaid at the end of the year.

**Stock Dividends Charged**—These are stock dividends charged for the year by a corporation as a result of capitalizing a portion of its undistributed income and paying the special tax thereon under Section 95A of the Act.

**Disposals of Fixed Assets**—This figure shows the proceeds realized from the disposal of depreciable fixed assets during the year. Sales of land are not included, nor are sales of depreciable fixed assets in exchange for stock.

**Capital Expenditures**—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.



## NOTES ON THE SEPARATE TABLES

### Table 1—General Statement of All Returns Analyzed

—This summarizes the principal statistical data for the 1951 tax year, distinguishing the fully tabulated companies for which balance sheet summaries and various revenue and expense details are presented in Tables 8, 9 and 10 and the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**BANKS AND INSURANCE COMPANIES**—Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS**—Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES**—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**CO-OPERATIVES**—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 66 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**PERSONAL CORPORATIONS**—These are not fully tabulated because they are exempt from corporation tax under Section 61 of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**EXEMPT MINES**—These are mines exempt under Section 74 of the Act for a three year period after the commencement of production. Any income not derived from mining operations is taxable, and hence a small amount of tax is shown for these companies.

**OTHER EXEMPT COMPANIES**—Included here are charitable organizations, credit unions, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 57 of the Act.

**Table 2—Analysis of Corporation Returns by Continuity**—This table analyses the origin of newly incorporated companies and indicates the continuity of companies reporting as between 1950 and 1951. A brief description of the terms used follows:

**NEW BUSINESSES—NEWLY INCORPORATED**—These are independent new companies operating new businesses. They are distinguished from companies indicated in the next item in that these businesses are being undertaken for the first time.

**PROPRIETORSHIPS, PARTNERSHIPS—NEWLY INCORPORATED**—These are new companies organized to carry on, under corporate structure, business operations which were conducted previously by partners or sole proprietors. The business as such is not new but the legal incorporation is new.

**CANADIAN SUBSIDIARIES INCORPORATED**—This covers Canadian subsidiary companies organized to engage in a new type of business or to carry on the same business or to take over a part of the business of the parent company.

**FOREIGN SUBSIDIARIES INCORPORATED**—Any Canadian company organized by a foreign parent company is included here.

**NEW SUCCESSOR CORPORATIONS**—Companies organized to take over the business, or part of the business, of a predecessor company. These are not subsidiary companies.

**ESTABLISHED COMPANIES NOT REPORTED FOR 1950**—These are companies reporting for 1951 which were in existence in previous years but for which the 1950 return was not received prior to the statistical close-off date.

**COMPANIES NOT REPORTING FOR 1951**—This entry covers companies going out of business and companies included in 1950 statistics for which 1951 returns were not received prior to the statistical close.

**Table 3—Analysis of Corporation Returns by Relationship**—This table provides an analysis of all companies on the basis of their relationship to other companies. The allocation of companies is according to the information given, as required by Item 4 of the T.2, concerning parent, subsidiary, affiliated or associated companies and the relationship of each to the company filing the return. Only parent companies which have no known parent are classified as such. Subsidiary companies may be wholly owned or merely controlled by a parent company. Companies less closely related belong in the category of affiliated or associated companies. Companies with no known affiliations are classed as independent companies. "Consolidated companies" are those filing returns on a consolidated basis, including the income of wholly owned subsidiaries along with their own income.

**Table 4—Allocation and Record of Income by Calendar Years**—In this table the income of all taxable companies for the 1951 taxation year has been allocated to the calendar year in which it was earned. The subdivision of income between the 1950 and 1951 calendar years is indicated in the first section of the table. A similar subdivision in respect of the 1950 taxation year, as published in Corporation Table D last year, is reprinted here as section two. The third section of the table combines the income for the 1950 calendar year, of which a part was reported in the 1950 taxation year and the remainder in the 1951 taxation year.

**Table 5—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis



for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above) and co-operatives.

**Table 6—Distribution of Taxable Co-operative Companies Reporting a Profit**—The first section of this table distributes taxable co-operative profit companies according to provinces, the second section according to industrial divisions and the third section according to income classes.

**Table 7—Provincial Distribution of Active Taxable Companies Reporting a Profit, by Income Classes and Industrial Divisions**—This distribution covers the same group of companies as those analyzed under the head of profit companies in Table 5, that is, inactive companies and co-operatives are excluded. The provincial figures are compiled by assigning both the income and the tax of a given

company to the province in which the return is filed. It is believed that this causes an unavoidable bias in favour of Ontario and Quebec, since many companies which operate all across Canada file in one of these two provinces.

**Table 8 - 10**—In these tables the companies described in Table "1" as fully tabulated are analyzed in considerable detail, with condensed balance sheets and selected revenues and charges shown. Table 8 is a distribution of these companies by industrial classes and divisions. Table 9 is a distribution by Size of Total Assets classes, each company being classified on the basis of the Total Assets as shown in Item 11. Table 10 is a similar distribution of the profit companies by income classes, each company being classified on the basis of Current Year Profit (Item 24).

**TABLE 1**  
**General Statement of All Corporations Tabulated**  
**1951 TAXATION YEAR**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit					Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Com- panies	Current Year Loss
<b>Companies Taxable Under the Income Tax Act</b>			\$	\$	\$	\$		\$
Fully Tabulated.....	41,983	30,279	2,702,076	34,291	2,667,785	1,129,373	11,704	105,221
Not Fully Tabulated:								
Banks and Insurance Companies....	369	250	61,722	3,292	58,430	22,961	119	6,475
Incomplete Returns.....	1,013	463	22,540	155	22,385	9,309	550	2,075
Total Active Taxable Companies Excluding Co-operatives.....	43,365	30,992	2,786,338	37,738	2,748,600	1,161,643	12,373	113,771
Inactive Companies.....	6,841	754	491	66	425	105	6,087	3,626
Co-operatives.....	2,790	1,974	8,521	612	7,909	2,352	816	1,822
Total Taxable Companies.....	52,996	33,720	2,795,350	38,416	2,756,934	1,164,100	19,276	119,219
<b>Companies Exempt Under the Income Tax Act</b>								
Not Fully Tabulated:								
Personal Corporations.....	1,509	1,206	20,458	—	—	—	303	467
Exempt Co-operatives.....	240	141	678	—	—	—	99	121
Exempt Mines.....	36	26	26,015	—	67	26	10	654
Other Exempt Companies <sup>(1)</sup> .....	2,808	2,211	8,241	—	—	10	597	706
Total Exempt Companies.....	4,593	3,584	55,392	—	67	36	1,009	1,948
Grand Total—Taxable and Exempt....	57,589	37,304	2,850,742	38,416	2,757,001	1,164,136	20,285	121,167

<sup>(1)</sup> Includes foreign business corporations paying \$100 filing fee which is recorded here as tax declared.

**TABLE 2**  
**Analysis of Corporation Returns by Historical Continuity and**  
**Reconciliation with Last Year's Record**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit			Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Number of Com- panies	Current Year Loss
Companies Reporting for 1951.....	57,589	37,304	\$ 2,850,742	\$ 1,164,136	20,285	\$ 121,167
Companies Reporting for 1950.....	53,931	34,628	2,405,860	759,675	19,303	104,304
Net Increase From 1950 to 1951.....	3,658	2,676	444,882	404,461	982	16,863
Analysis of Continuity During the Year:						
New Businesses—Newly Incorporated.....	2,487	938	10,286	3,010	2,057	6,614
Proprietorships, Partnerships—Newly Incorporated...	2,126	1,377	11,944	3,035	1,549	5,936
Canadian Subsidiaries Incorporated.....	95	32	795	170	749	2,686
Foreign Subsidiaries Incorporated.....	112	47	1,088	388	63	333
New Successor Corporations.....	237	152	8,714	3,545	65	389
Established Companies Not Reported for 1950.....	3,302	1,245	21,987	6,952	85	408
Less Companies Not Reporting for 1951.....	4,701					
Net Increase During the Year.....	3,658					

**TABLE 3**  
**Analysis of Corporation Returns by Relationship**  
**1951 TAXATION YEAR**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit			Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Number of Com- panies	Current Year Loss
Parent Companies.....	1,828	1,325	\$ 858,615	\$ 369,581	503	\$ 13,669
Subsidiary Companies.....	5,589	3,772	1,199,396	516,109	1,817	24,898
Affiliated or Associated Companies.....	6,705	4,644	208,270	80,498	2,061	18,591
Consolidated Companies.....	49	39	43,253	19,306	10	544
Independent Companies.....	43,418	27,524	541,208	178,642	15,894	63,465
Grand Total.....	57,589	37,304	2,850,742	1,164,136	20,285	121,167



TABLE 4

## Allocation and Record of Income by Calendar Years

(All money figures in thousands of dollars)

	Companies Reporting a Profit						Companies Reporting a Loss		
	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Per Cent of Total	Income Tax Declared	Excess Profits Tax Declared	Current Year Loss	Loss Deducted From Prior Year Profit	Loss Deduct- ible From Future Profits
Allocation of 1951 Taxation Year Income by Calendar Years									
	\$	\$	\$	%	\$	\$	\$	\$	\$
1950 Calendar Year.....	386,329	5,309	381,020	13.8	120,803	—	21,795	2,254	19,541
1951 Calendar Year.....	2,409,021	33,107	2,375,914	86.2	1,043,297	—	97,424	10,078	87,346
1951 Taxation Year.....	2,795,350	38,416	2,756,934	100.0	1,164,100	—	119,219	12,332	106,887
Allocation of 1950 Taxation Year Income by Calendar Years (as previously reported)									
	\$	\$	\$	%	\$	\$	\$	\$	\$
1949 Calendar Year.....	289,324	3,066	286,258	12.3	97,987	—	27,014	775	26,239
1950 Calendar Year.....	2,069,741	21,849	2,047,892	87.7	661,677	—	75,501	2,166	73,335
1950 Taxation Year.....	2,359,065	24,915	2,334,150	100.0	759,664	—	102,515	2,941	99,574
Resulting Combined 1950 Calendar Year Income									
	\$	\$	\$	%	\$	\$	\$	\$	\$
1951 Taxation Year.....	386,329	5,309	381,020	15.7	120,803	—	21,795	2,254	19,541
1950 Taxation Year.....	2,069,741	21,849	2,047,892	84.3	661,677	—	75,501	2,166	73,335
1950 Calendar Year.....	2,456,070	27,158	2,428,912	100.0	782,480	—	97,296	4,420	92,876
Record of Income by Calendar Years									
	\$	\$	\$		\$	\$	\$	\$	\$
1944 Calendar Year.....	1,215,330	2,659	1,212,671		216,947	470,498	37,090	836	36,254
1945 Calendar Year.....	1,211,625	2,981	1,208,644		214,815	460,977	40,829	1,700	39,129
1946 Calendar Year.....	1,436,193	6,433	1,429,760		252,573	404,894	60,361	5,037	55,324
1947 Calendar Year.....	1,794,419	11,505	1,782,914		520,670	110,553	75,970	3,169	72,801
1948 Calendar Year.....	1,946,509	15,079	1,931,430		568,005	—	97,031	3,915	93,116
1949 Calendar Year.....	1,865,058	16,665	1,848,393		586,638	—	115,836	4,487	111,349
1950 Calendar Year.....	2,456,070	27,158	2,428,912		782,480	—	97,296	4,420	92,876

**TABLE 5**  
**Distribution of Active Taxable Companies by Industrial Divisions**  
**and Major Industrial Classes—Co-operatives Excluded**  
**1951 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$		\$
<b>Agriculture, Fishing and Forestry:</b>							
General Agriculture.....	164	2,498	180	2,318	765	134	1,294
Specialized Agriculture.....	83	891	55	836	293	51	255
Fishing.....	31	795	199	596	203	27	201
Forestry.....	335	17,396	588	16,808	6,814	131	1,745
<b>Total Agriculture, Fishing and Forestry.....</b>	<b>613</b>	<b>21,580</b>	<b>1,022</b>	<b>20,558</b>	<b>8,075</b>	<b>343</b>	<b>3,495</b>
<b>Mining:</b>							
Gold Mining.....	46	13,679	1,204	12,475	5,276	30	1,194
Other Metal Mining.....	25	165,651	1,470	164,181	74,744	6	184
Coal Mining.....	53	5,746	81	5,665	2,257	47	1,333
Oil, Gas and Naphtha.....	57	3,411	233	3,178	1,323	153	3,908
Oil & Gas Royalty Syndicates-Trustee Returns....	12	131	10	121	41	13	20
Other Non-Metallic Minerals.....	104	11,864	106	11,758	5,064	53	400
Mining Development Companies.....	(a)	—	—	—	—	310	4
Oil Development Companies.....	—	—	—	—	—	119	—
General Prospecting and Mining Service.....	128	8,171	447	7,724	3,087	56	845
<b>Total Mining.....</b>	<b>425</b>	<b>208,653</b>	<b>3,551</b>	<b>205,102</b>	<b>91,792</b>	<b>787</b>	<b>7,888</b>
<b>Manufacturing:</b>							
Meat Packing.....	74	12,355	146	12,209	4,753	16	327
Dairy Products.....	125	3,858	73	3,785	1,512	49	299
Canning and Preserving Fruits and Vegetables....	106	12,124	398	11,726	4,566	49	354
Grain Mill Products.....	117	14,523	113	14,410	6,024	32	295
Bakery Products.....	150	8,613	157	8,456	3,489	68	505
Sugar Refining.....	7	10,434	—	10,434	4,461	—	—
Confectionery and Related Products.....	55	5,458	20	5,438	2,295	44	889
Non-Alcoholic Beverages.....	106	12,060	260	11,800	5,196	70	662
Alcoholic Beverages.....	84	69,954	53	69,901	30,081	14	328
Miscellaneous Food Products.....	99	10,310	85	10,225	4,243	48	419
Tobacco.....	26	19,445	2	19,443	8,686	5	33
Fish Canning and Curing.....	76	8,650	104	8,546	3,205	22	225
Cotton Textile Mills.....	72	30,183	69	30,114	11,278	10	71
Rayon and Silk Textile Mills.....	25	8,815	190	8,625	3,500	11	443
Woollen and Worsted Textile Mills.....	55	6,468	72	6,396	2,528	34	3,705
Knitting Mills.....	117	17,144	45	17,099	7,358	57	1,377
Other Textile Mill Products.....	150	10,885	189	10,696	4,204	51	1,116
Apparel and Finished Textile Goods.....	877	12,528	423	12,105	4,010	476	3,666
Fur Goods and Products.....	107	1,013	89	924	231	64	1,173
Sawmills.....	428	55,635	962	54,673	23,377	152	2,234
Planing and Plywood Mills.....	258	20,247	279	19,968	8,249	80	594
Furniture.....	238	9,778	214	9,564	3,781	118	1,105
Wooden Containers.....	67	6,041	87	5,954	2,355	20	85
Morticians Goods.....	21	528	10	518	199	3	6
Miscellaneous Wood Products.....	115	4,391	397	3,994	1,621	37	291
Pulp and Paper Mills.....	74	317,267	2,022	315,245	142,440	3	57
Converted Paper Products.....	197	27,018	368	26,650	11,588	25	207
Newspapers.....	156	16,399	150	16,249	6,921	68	517
Periodicals.....	37	1,642	14	1,628	690	26	499
Book Publishing and Printing.....	76	2,235	264	1,971	755	32	213
Commercial Printing.....	446	10,362	103	10,259	3,736	133	570
Miscellaneous Printing and Service.....	72	3,452	1	3,451	1,367	35	253
Paints and Varnishes.....	89	9,546	28	9,518	4,031	15	62

(a) Grouped elsewhere to conceal identity.

TABLE 5—(Cont'd)

**Distribution of Active Taxable Companies by Industrial Divisions  
and Major Industrial Classes—Co-operatives Excluded**

**1951 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$		\$
Drugs and Toilet Preparations.....	237	20,126	451	19,675	8,017	101	3,089
Industrial Chemicals.....	104	65,484	255	65,229	28,849	27	554
Miscellaneous Chemical Products.....	136	16,502	244	16,258	7,069	46	519
Fabricated Chemical Products and Plastics.....	37	1,269	70	1,199	481	24	182
Petroleum Refining.....	19	72,540	6	72,534	32,843	6	50
Paving and Miscellaneous Petroleum Products.....	18	9,146	2	9,144	4,010	(a)	—
Rubber and Rubber Products.....	44	26,680	171	26,509	11,806	7	130
Leather and Leather Products.....	256	6,539	294	6,245	2,230	125	4,071
Glass and Glass Products.....	39	8,699	124	8,575	3,702	11	298
Cement, Gypsum and Plaster Products.....	90	21,910	38	21,872	9,681	49	254
Structural Clay Products and Pottery.....	71	6,455	47	6,408	2,739	26	271
Other Non-Metallic Mineral Products.....	80	24,004	37	23,967	10,727	17	309
Ordnance and Accessories.....	12	9,665	69	9,596	4,294	(a)	—
Primary Iron and Steel Products.....	106	77,211	194	77,017	33,994	17	396
Tin Cans, Metal Stampings and Structural Products.....	102	27,343	97	27,246	12,016	26	229
Wire, Tools, Cutlery and Hardware.....	104	17,633	38	17,595	7,483	18	152
Heating Apparatus and Sanitary Ware.....	103	24,019	37	23,982	10,552	31	402
Miscellaneous Iron and Steel Products.....	78	11,377	25	11,352	4,896	18	507
Non-Ferrous Smelting, Refining and Rolling.....	86	54,621	625	53,996	24,395	19	238
Other Non-Ferrous Metal Products.....	268	19,046	227	18,819	7,732	93	671
Agricultural Machinery.....	40	38,410	41	38,369	16,863	9	102
Industrial Construction and Mining Machinery...	494	51,208	1,713	49,495	21,204	125	1,347
Office and Store Machines.....	20	7,355	9	7,346	3,100	7	131
Household and Service Industry Machines.....	38	9,143	89	9,054	3,897	20	884
Electrical Machinery and Appliances.....	206	73,899	430	73,469	32,784	45	1,400
Transportation Equipment except Automobiles...	128	25,309	1,820	23,489	10,097	43	2,763
Automobiles, Parts and Equipment.....	89	87,985	149	87,836	39,638	15	128
Miscellaneous Manufacturing.....	406	21,463	413	21,050	8,620	151	1,101
<b>Total Manufacturing.....</b>	<b>8,113</b>	<b>1,594,402</b>	<b>15,102</b>	<b>1,579,300</b>	<b>686,449</b>	<b>2,943</b>	<b>42,758</b>
<b>Construction:</b>							
General Construction.....	1,073	43,963	1,131	42,832	16,498	397	5,611
Residential Construction.....	579	9,088	240	8,848	2,808	201	1,332
<b>Total Construction.....</b>	<b>1,652</b>	<b>53,051</b>	<b>1,371</b>	<b>51,680</b>	<b>19,306</b>	<b>598</b>	<b>6,943</b>
<b>Public Utilities:</b>							
Electric Light and Power.....	85	36,130	23	36,107	16,257	12	50
Gas and Steam Heat Distribution.....	71	10,685	67	10,618	4,502	24	149
Air Transportation.....	55	2,346	281	2,065	868	37	186
Water Transportation.....	272	53,056	3,330	49,726	21,734	113	1,770
Steam Railways.....	22	53,368	265	53,103	24,179	11	694
Street Car and Electric Railways.....	6	3,331	—	3,331	1,506	5	1,830
Highway Transportation.....	580	13,071	356	12,715	4,891	353	2,027
Grain Elevators.....	38	7,481	83	7,398	2,991	2	—
Other Storage.....	131	1,561	93	1,468	516	50	142
Telephones.....	101	39,499	11	39,488	17,922	19	44
Other Communications.....	102	4,439	126	4,313	1,696	31	346
Other Public Utilities.....	118	12,229	201	12,028	5,083	35	346
<b>Total Public Utilities.....</b>	<b>1,581</b>	<b>237,196</b>	<b>4,836</b>	<b>232,360</b>	<b>102,145</b>	<b>692</b>	<b>7,584</b>

(a) Grouped elsewhere to conceal identity.



**TABLE 5—(Concluded)**  
**Distribution of Active Taxable Companies by Industrial Divisions**  
**and Major Industrial Classes—Co-operatives Excluded**  
**1951 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit					Companies Reporting a Loss	
	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Number of Companies	Current Year Loss
		\$	\$	\$	\$		\$
<b>Wholesale Trade:</b>							
Farm Products and Foodstuffs.....	800	28,530	255	28,275	10,984	224	2,868
Clothing, Shoes and Dry Goods.....	378	7,336	127	7,209	2,564	135	965
Drugs.....	172	5,158	177	4,981	2,001	55	370
Hardware, Lumber and Building Materials.....	823	77,035	287	76,748	31,952	166	1,481
Plumbing and Heating.....	444	10,611	90	10,521	3,697	149	677
Machinery, Electrical Equipment and Parts.....	802	53,798	476	53,322	22,036	209	2,064
Motor Vehicles and Accessories.....	274	17,725	103	17,622	7,416	67	2,315
Other Wholesale Trade.....	1,479	58,437	1,033	57,404	22,766	452	2,433
Agencies.....	422	9,658	315	9,343	3,592	189	869
<b>Total Wholesale Trade.....</b>	<b>5,594</b>	<b>268,288</b>	<b>2,863</b>	<b>265,425</b>	<b>107,008</b>	<b>1,646</b>	<b>14,042</b>
<b>Retail Trade:</b>							
Foodstuffs.....	279	17,210	34	17,176	6,729	153	641
Dairies.....	188	5,577	135	5,442	2,070	63	254
Clothing, Shoes and Dry Goods.....	1,067	11,984	169	11,815	3,339	431	1,767
Drugs.....	269	2,308	13	2,295	685	83	203
Furniture.....	371	7,790	56	7,734	2,666	125	849
Hardware, Lumber and Building Materials.....	861	21,001	117	20,884	7,533	240	725
Motor Vehicles and Accessories.....	1,190	39,776	141	39,635	15,254	359	3,158
Gasoline and Oil.....	115	5,101	30	5,071	2,190	45	100
Fuel and Ice.....	344	8,707	117	8,590	3,138	115	409
Department and Variety Stores.....	171	45,020	127	44,893	17,034	29	184
Other Retail Trade.....	1,076	16,666	358	16,308	5,451	462	1,512
<b>Total Retail Trade.....</b>	<b>5,931</b>	<b>181,140</b>	<b>1,297</b>	<b>179,843</b>	<b>66,089</b>	<b>2,105</b>	<b>9,802</b>
<b>Service:</b>							
Professional Service.....	249	4,340	250	4,090	1,423	126	380
Recreational Service.....	569	18,189	325	17,864	7,280	329	1,630
Business Service.....	391	6,246	172	6,074	2,218	164	590
Hotels, Tourist Lodges and Camps.....	540	10,525	237	10,288	3,699	273	1,492
Laundries, Cleaning and Pressing.....	238	2,103	75	2,028	590	125	658
Undertaking.....	89	824	8	816	212	29	101
Restaurants, Cafes and Taverns.....	418	3,718	164	3,554	1,086	316	1,113
Other Personal Service.....	125	1,364	25	1,339	440	71	189
Repair and Miscellaneous Service.....	543	5,266	302	4,964	1,484	236	623
<b>Total Service.....</b>	<b>3,162</b>	<b>52,575</b>	<b>1,558</b>	<b>51,017</b>	<b>18,432</b>	<b>1,669</b>	<b>6,776</b>
<b>Finance:</b>							
Chartered Banks and Life, Fire, Casualty and other Insurance Carriers.....	250	61,722	3,292	58,430	22,961	119	6,475
Trust Companies.....	47	6,214	1	6,213	2,644	6	136
Mortgage and Loan Companies.....	63	6,679	11	6,668	2,909	11	53
Insurance Agents.....	554	6,123	113	6,010	2,040	178	407
Personal and Business Credit.....	153	26,987	17	26,970	12,070	32	169
Investment Trust and Holding Companies.....	526	21,495	520	20,975	8,392	356	3,252
Stock, Bond and Commodity Dealers.....	246	9,310	676	8,634	3,207	97	685
Real Estate Finance, Operation and Agencies.....	1,858	21,825	1,497	20,328	6,733	747	3,168
Non-Resident Owned Investment Corporations...	192	8,874	11	8,863	1,330	15	41
<b>Total Finance.....</b>	<b>3,889</b>	<b>169,229</b>	<b>6,138</b>	<b>163,091</b>	<b>62,286</b>	<b>1,561</b>	<b>14,386</b>
<b>Companies Not Elsewhere Classified.....</b>	<b>32</b>	<b>224</b>	<b>—</b>	<b>224</b>	<b>61</b>	<b>29</b>	<b>97</b>
<b>TOTAL—ALL COMPANIES.....</b>	<b>30,992</b>	<b>2,786,338</b>	<b>37,738</b>	<b>2,748,600</b>	<b>1,161,643</b>	<b>12,373</b>	<b>113,771</b>

TABLE 6

**Distribution of Taxable Co-operative Companies Reporting a Profit  
by Provinces, Industrial Divisions and Income Classes**

**1951 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared
<b>PROVINCES</b>					
		\$	\$	\$	\$
Newfoundland.....	6	39	—	39	11
Prince Edward Island.....	36	113	16	97	15
Nova Scotia.....	103	208	14	194	40
New Brunswick.....	46	165	9	156	30
Quebec.....	535	1,599	200	1,399	366
Ontario.....	296	3,060	193	2,867	982
Manitoba.....	299	1,446	18	1,428	368
Saskatchewan.....	440	1,136	81	1,055	340
Alberta.....	134	395	41	354	109
British Columbia.....	79	360	40	320	91
Total.....	1,974	8,521	612	7,909	2,352
<b>INDUSTRIAL DIVISIONS</b>					
		\$	\$	\$	\$
Agriculture, Fishing and Forestry.....	50	136	84	52	7
Mining.....	(a)	—	—	—	—
Manufacturing.....	355	773	52	721	122
Construction.....	6	3	—	3	—
Public Utilities.....	221	1,506	28	1,478	416
Wholesale Trade.....	210	944	79	865	241
Retail Trade.....	970	1,579	119	1,460	282
Service.....	16	23	4	19	3
Finance.....	146	3,557	246	3,311	1,281
Unclassified.....	—	—	—	—	—
Total.....	1,974	8,521	612	7,909	2,352
<b>INCOME CLASSES</b>					
		\$	\$	\$	\$
Less than \$1,000.....	991	390	46	344	45
\$ 1,000-\$ 2,000.....	347	491	56	435	64
2,000- 3,000.....	176	429	55	374	54
3,000- 4,000.....	114	388	30	358	53
4,000- 5,000.....	64	287	22	265	37
5,000- 10,000.....	174	1,209	64	1,145	169
10,000- 15,000.....	33	382	20	362	63
15,000- 20,000.....	19	317	32	285	73
20,000- 25,000.....	5	93	2	91	27
25,000- 50,000.....	22	805	150	655	241
50,000- 100,000.....	16	1,121	120	1,001	412
100,000- 250,000.....	10	1,451	15	1,436	616
250,000- 500,000.....	3	1,158	—	1,158	498
500,000- 1,000,000.....					
1,000,000- 5,000,000.....					
Over 5,000,000.....					
Total.....	1,974	8,521	612	7,909	2,352

(a) Grouped elsewhere to conceal identity.

**TABLE 7**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1951 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared
<b>NEWFOUNDLAND</b>				<b>PRINCE EDWARD ISLAND</b>		
Less than \$1,000.....	50	\$ 24	\$ 2	25	\$ 14	\$ 1
\$ 1,000-\$ 2,000.....	25	34	5	12	17	2
2,000- 3,000.....	21	51	6	7	17	3
3,000- 4,000.....	10	34	4	10	35	5
4,000- 5,000.....	12	52	8	12	54	8
5,000- 10,000.....	61	460	65	29	212	33
10,000- 15,000.....	34	426	86	18	221	38
15,000- 20,000.....	22	380	95	7	118	22
20,000- 25,000.....	18	394	99	5	108	22
25,000- 50,000.....	42	1,451	515	14	476	136
50,000- 100,000.....	20	1,365	441	8	507	167
100,000- 250,000.....	22	3,870	1,596			
250,000- 500,000.....	3	848	349			
500,000- 1,000,000.....	5	20,492	9,182	6	1,239	310
1,000,000- 5,000,000.....						
Over 5,000,000.....						
Total.....	345	29,881	12,453	153	3,018	747
Agriculture, Fishing and Forestry.....	4	47	6			
Mining.....	3	3,622	1,646			
Manufacturing.....	54	15,876	6,882			
Construction.....	10	260	54			
Public Utilities.....	23	1,365	553			
Wholesale Trade.....	124	2,490	810			
Retail Trade.....	67	1,345	472			
Service.....	22	520	199			
Finance.....	36	4,305	1,808			
Unclassified.....	2	51	23			
Total.....	345	29,881	12,453	153	3,018	747
<b>NOVA SCOTIA</b>				<b>NEW BRUNSWICK</b>		
Less than \$1,000.....	195	\$ 83	\$ 10	118	\$ 52	\$ 8
\$ 1,000-\$ 2,000.....	128	188	31	85	124	16
2,000- 3,000.....	86	211	31	54	132	20
3,000- 4,000.....	59	205	28	55	189	28
4,000- 5,000.....	57	250	44	39	177	29
5,000- 10,000.....	196	1,461	237	131	997	146
10,000- 15,000.....	112	1,350	283	67	815	168
15,000- 20,000.....	56	991	281	26	433	114
20,000- 25,000.....	42	934	303	19	426	117
25,000- 50,000.....	80	2,785	955	65	2,214	827
50,000- 100,000.....	49	3,234	1,222	36	2,487	981
100,000- 250,000.....	31	4,651	1,935	28	4,591	1,798
250,000- 500,000.....	16	5,192	2,225	10	3,385	1,454
500,000- 1,000,000.....	5	3,582	1,594	3	1,745	760
1,000,000- 5,000,000.....	5	21,806	10,199	7	25,446	11,377
Over 5,000,000.....						
Total.....	1,117	46,923	19,378	743	43,213	17,843
Agriculture, Fishing and Forestry.....	29	782	288	20	607	213
Mining.....	15	887	341	7	210	70
Manufacturing.....	211	27,796	12,424	148	27,618	12,165
Construction.....	55	1,782	677	48	937	314
Public Utilities.....	80	5,776	2,459	46	3,418	1,345
Wholesale Trade.....	186	3,706	1,181	133	4,821	1,732
Retail Trade.....	349	3,868	1,233	211	4,529	1,648
Service.....	84	682	205	43	555	196
Finance.....	108	1,644	570	86	514	159
Unclassified.....	—	—	—	1	4	1
Total.....	1,117	46,923	19,378	743	43,213	17,843



TABLE 7—(Cont'd)

**Provincial Distribution of Active Taxable Companies Reporting a Profit  
by Income Classes and Industrial Divisions  
1951 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared
	<b>QUEBEC</b>			<b>ONTARIO</b>		
		\$	\$		\$	\$
Less than \$1,000.....	1,175	493	60	1,195	510	63
\$ 1,000-\$ 2,000.....	794	1,149	156	788	1,143	162
2,000- 3,000.....	608	1,489	214	662	1,623	244
3,000- 4,000.....	445	1,529	213	505	1,754	270
4,000- 5,000.....	384	1,712	260	430	1,911	290
5,000- 10,000.....	1,464	10,993	1,687	1,974	15,027	2,386
10,000- 15,000.....	725	8,805	1,693	1,045	12,607	2,550
15,000- 20,000.....	412	7,109	1,846	550	9,546	2,553
20,000- 25,000.....	271	6,059	1,820	397	8,860	2,680
25,000- 50,000.....	664	23,103	7,714	1,100	39,111	13,327
50,000- 100,000.....	468	33,266	12,648	768	54,104	20,625
100,000- 250,000.....	395	62,769	24,642	712	112,002	45,553
250,000- 500,000.....	170	59,413	24,623	316	111,005	46,878
500,000- 1,000,000.....	92	63,938	27,038	165	113,293	47,970
1,000,000- 5,000,000.....	92	194,377	85,211	146	309,349	133,119
Over 5,000,000.....	30	413,090	184,763	37	466,575	208,932
Total.....	8,189	889,294	374,588	10,790	1,258,420	527,602
Agriculture, Fishing and Forestry.....	53	1,565	532	87	1,893	608
Mining.....	43	8,500	3,764	111	100,794	44,231
Manufacturing.....	2,549	563,122	244,565	3,499	784,806	337,566
Construction.....	450	15,606	5,750	593	20,695	7,582
Public Utilities.....	354	123,881	54,334	438	59,003	25,272
Wholesale Trade.....	1,751	66,894	26,196	1,841	96,666	38,811
Retail Trade.....	1,254	33,367	11,868	1,894	89,356	33,639
Service.....	683	14,307	5,136	1,064	24,739	9,238
Finance.....	1,044	62,027	22,442	1,256	80,436	30,648
Unclassified.....	8	25	1	7	32	7
Total.....	8,189	889,294	374,588	10,790	1,258,420	527,602
	<b>MANITOBA</b>			<b>SASKATCHEWAN</b>		
		\$	\$		\$	\$
Less than \$1,000.....	251	101	14	140	59	9
\$ 1,000-\$ 2,000.....	169	241	40	85	123	18
2,000- 3,000.....	101	254	43	76	185	28
3,000- 4,000.....	112	387	67	53	185	29
4,000- 5,000.....	89	400	71	42	189	31
5,000- 10,000.....	338	2,597	425	179	1,359	199
10,000- 15,000.....	184	2,193	479	85	1,001	188
15,000- 20,000.....	66	1,151	342	46	822	227
20,000- 25,000.....	63	1,407	434	36	790	240
25,000- 50,000.....	138	4,872	1,755	52	1,872	655
50,000- 100,000.....	76	5,369	2,027	30	2,046	805
100,000- 250,000.....	82	13,091	5,482	21	3,222	1,346
250,000- 500,000.....	25	8,664	3,602	6	2,110	919
500,000- 1,000,000.....	19	13,598	5,888	4	2,525	1,092
1,000,000- 5,000,000.....	16	46,856	20,599			
Over 5,000,000.....						
Total.....	1,729	101,181	41,268	855	16,488	5,786
Agriculture, Fishing and Forestry.....	24	84	14	28	268	63
Mining.....	12	18,979	8,576	12	811	298
Manufacturing.....	345	24,574	10,071	91	3,983	1,634
Construction.....	78	1,783	596	31	747	245
Public Utilities.....	84	7,760	3,246	46	729	236
Wholesale Trade.....	342	24,273	10,021	95	2,958	1,101
Retail Trade.....	347	13,434	4,915	311	4,950	1,630
Service.....	206	2,230	745	115	1,170	361
Finance.....	289	8,053	3,082	124	869	217
Unclassified.....	2	11	2	2	3	1
Total.....	1,729	101,181	41,268	855	16,488	5,786

TABLE 7—(Concluded)

**Provincial Distribution of Active Taxable Companies Reporting a Profit  
by Income Classes and Industrial Divisions**

**1951 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Number of Companies	Current Year Profit	Income Tax Declared
	ALBERTA			BRITISH COLUMBIA		
		\$	\$		\$	\$
Less than \$1,000.....	275	115	14	980	397	45
\$ 1,000-\$ 2,000.....	156	221	32	568	820	108
2,000- 3,000.....	136	339	54	415	1,023	149
3,000- 4,000.....	127	438	79	285	989	143
4,000- 5,000.....	91	410	69	264	1,179	179
5,000- 10,000.....	422	3,240	532	932	7,029	1,128
10,000- 15,000.....	219	2,623	549	388	4,663	951
15,000- 20,000.....	101	1,747	470	197	3,408	915
20,000- 25,000.....	75	1,675	517	121	2,697	844
25,000- 50,000.....	199	7,005	2,443	326	11,642	4,032
50,000- 100,000.....	130	9,014	3,512	223	15,427	5,809
100,000- 250,000.....	92	14,640	5,835	165	26,180	10,554
250,000- 500,000.....	35	12,585	5,254	61	21,051	9,012
500,000- 1,000,000.....	16	11,068	4,645	24	16,680	6,915
1,000,000- 5,000,000.....	11	21,973	9,519	29	54,238	23,361
Over 5,000,000.....				8	143,404	64,309
Total.....	2,085	87,093	33,524	4,986	310,827	128,454
Agriculture, Fishing and Forestry.....	62	1,285	445	305	15,048	5,905
Mining.....	178	12,546	4,785	43	62,300	28,080
Manufacturing.....	237	16,552	6,534	953	129,772	54,511
Construction.....	140	6,103	2,233	239	5,038	1,831
Public Utilities.....	131	16,874	7,207	370	18,032	7,345
Wholesale Trade.....	315	13,851	5,390	783	52,251	21,660
Retail Trade.....	446	13,286	4,848	1,020	16,531	5,686
Service.....	332	4,111	1,261	607	4,248	1,089
Finance.....	242	2,458	814	658	7,536	2,328
Unclassified.....	2	27	7	8	71	19
Total.....	2,085	87,093	33,524	4,986	310,827	128,454
	CANADA					
		\$	\$			
Less than \$1,000.....	4,404	1,848	226			
\$ 1,000-\$ 2,000.....	2,810	4,060	570			
2,000- 3,000.....	2,166	5,324	792			
3,000- 4,000.....	1,661	5,745	866			
4,000- 5,000.....	1,420	6,334	989			
5,000- 10,000.....	5,726	43,375	6,838			
10,000- 15,000.....	2,877	34,704	6,985			
15,000- 20,000.....	1,483	25,705	6,865			
20,000- 25,000.....	1,047	23,350	7,076			
25,000- 50,000.....	2,680	94,531	32,359			
50,000- 100,000.....	1,808	126,819	48,237			
100,000- 250,000.....	1,553	245,844	98,989			
250,000- 500,000.....	643	224,664	94,378			
500,000- 1,000,000.....	329	227,061	96,187			
1,000,000- 5,000,000.....	302	625,906	271,314			
Over 5,000,000.....	83	1,091,068	488,972			
Total.....	30,992	2,786,338	1,161,643			
Agriculture, Fishing and Forestry.....	613	21,580	8,075			
Mining.....	425	208,653	91,792			
Manufacturing.....	8,113	1,594,402	686,449			
Construction.....	1,652	53,051	19,306			
Public Utilities.....	1,581	237,196	102,145			
Wholesale Trade.....	5,594	268,288	107,008			
Retail Trade.....	5,931	181,140	66,089			
Service.....	3,162	52,575	18,432			
Finance.....	3,889	169,229	62,286			
Unclassified.....	32	224	61			
Total.....	30,992	2,786,338	1,161,643			

TABLE 8

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: AGRICULTURE, FISHING AND FORESTRY							
		General Agriculture		Specialized Agriculture		Fishing		Forestry	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	159	127	82	50	31	25	328	124
<b>Assets</b>									
2	Cash.....	\$ 2,541	\$ 456	\$ 494	\$ 98	\$ 1,070	\$ 185	\$ 6,266	\$ 550
3	Government Securities.....	1,385	181	925	113	243	3	2,590	147
4	Other Securities.....	6,631	2,642	527	267	121	26	2,481	363
5	Receivables.....	1,634	1,167	1,306	381	1,567	350	17,118	1,792
6	Inventories.....	6,305	3,982	1,295	538	1,870	543	22,624	8,005
7	Land.....	7,735	5,880	954	340	279	27	42,334	7,860
8	Buildings and Equipment.....	10,204	9,690	6,588	2,239	7,651	2,132	41,910	17,114
9	Investment in Subsidiaries.....	5,773	2,725	153	53	1,667	76	8,441	1,085
10	Other Assets.....	1,177	752	526	253	280	107	3,225	761
11	Total.....	43,385	27,475	12,768	4,282	14,748	3,449	146,989	37,677
<b>Liabilities and Capital</b>									
12	Bank Loans.....	1,224	2,793	805	267	483	395	5,648	2,554
13	Payables.....	1,676	2,044	787	439	1,023	459	11,902	4,547
14	Tax Liabilities.....	560	34	230	7	88	—	5,511	32
15	Other Liabilities.....	3,396	6,685	684	421	2,676	215	25,987	10,764
16	Funded Debt.....	2,043	3,568	438	183	1,663	259	15,043	1,820
17	Liability Reserves.....	18	1	119	—	—	—	72	—
18	Depreciation and Depletion Reserves.....	4,883	2,046	3,258	1,141	3,038	924	32,322	10,102
19	Capital Stock.....	14,547	12,062	3,245	1,734	2,625	1,412	19,300	7,481
20	Surplus.....	15,538	1,721	3,505	484	3,254	173	34,330	2,897
21	Less <i>Deficit</i> .....	500	3,479	303	394	102	388	3,126	2,520
22	Total.....	43,385	27,475	12,768	4,282	14,748	3,449	146,989	37,677
23	Gross Sales or Revenue.....	21,491	8,966	12,470	2,953	18,471	2,978	143,746	23,848
24	Current Year Profit or <i>Loss</i> .....	2,476	1,270	887	244	795	196	17,290	1,669
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	70	51	31	10	33	2	187	45
26	Bond Interest Received.....	70	17	24	1	5	—	42	6
27	Mortgage Interest Received.....	4	1	—	—	—	—	1	—
28	Foreign Dividends Received.....	3	2	—	—	—	—	—	9
29	Canadian Dividends Received.....	204	270	1	8	169	5	62	6
30	Stock Dividends Received.....	—	3	—	—	—	—	—	—
31	Rentals Paid.....	116	52	30	34	20	3	106	54
32	Bond Interest Paid.....	14	10	3	—	42	—	156	—
33	Mortgage Interest Paid.....	22	111	5	4	3	1	15	5
34	Charitable Donations.....	23	2	6	1	10	1	53	13
35	Pension Contributions.....	5	10	3	1	4	—	55	—
36	Capital Cost Allowance.....	787	433	426	98	844	149	5,962	1,994
37	Depletion Charged.....	4	—	—	—	—	—	1,398	346
38	Cash Dividends Charged.....	350	24	54	11	205	12	1,681	5
39	Stock Dividends Charged.....	32	—	14	—	—	—	461	—
40	Disposals of Fixed Assets.....	562	274	74	53	313	113	2,443	583
41	Capital Expenditures.....	1,447	1,207	715	203	1,704	237	10,586	4,595

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

			Industrial Division: MINING								
Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	Gold Mining		Other Metal Mining		Coal Mining		Oil, Gas and Naphtha		
			Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
600	326	926	46	29	25	6	51	46	66	154	1
\$ 10,371, 5,143	\$ 1,289 444	\$ 11,660 5,587	\$ 29,019 25,798	\$ 4,738 2,028	\$ 66,368 83,452	\$ 516 —	\$ 4,823 4,497	\$ 3,169 2,673	\$ 4,644 1,302	\$ 29,032 9,982	2
9,760	3,298	13,058	36,630	5,177	20,826	90	2,318	2,992	4,413	16,085	4
21,625	3,690	25,315	4,660	1,436	43,015	288	4,173	7,788	2,247	10,625	5
32,094	13,068	45,162	16,316	3,167	119,456	754	2,062	5,089	1,683	11,502	6
51,302	14,107	65,409	68,947	22,155	138,217	5,517	15,822	32,374	35,723	86,866	7
66,353	31,175	97,528	96,882	25,715	401,838	2,109	27,957	47,248	31,058	51,015	8
16,034	3,939	19,973	22,355	10,142	127,629	1,015	2,237	5,879	7,434	22,134	9
5,208	1,873	7,081	7,653	10,173	36,964	6,394	1,171	2,995	4,356	75,704	10
217,890	72,883	290,773	308,260	84,731	1,037,765	16,683	65,060	110,207	92,860	312,945	11
8,160	6,009	14,169	107	1,957	4,086	394	861	1,560	2,324	6,739	12
15,388	7,489	22,877	9,160	2,009	56,959	447	2,241	5,983	2,284	16,756	13
6,389	73	6,462	4,574	162	56,456	1	1,730	89	811	1,919	14
32,743	18,085	50,828	832	1,259	6,213	3,997	1,758	5,728	2,372	99,569	15
19,187	5,830	25,017	192	1,421	13,005	295	783	12,121	8,825	29,079	16
209	1	210	106	124	14,016	51	15	75	16	141	17
43,501	14,213	57,714	86,074	19,355	290,333	454	27,955	40,850	22,580	24,720	18
39,747	22,689	62,436	106,724	54,212	218,019	11,285	20,943	37,123	43,940	140,068	19
56,597	5,275	61,872	101,604	8,675	380,965	577	9,569	9,297	15,937	57,378	20
4,031	6,781	10,812	1,113	4,443	2,287	818	795	2,619	6,229	63,424	21
217,890	72,883	290,773	308,260	84,731	1,037,765	16,683	65,060	110,207	92,860	312,945	22
196,178	38,745	234,923	117,906	20,504	614,387	887	41,319	53,285	18,065	56,148	23
21,448	3,379	18,069	13,679	1,194	165,651	185	5,285	1,334	3,537	3,872	24
321	108	429	75	7	106	—	28	80	26	11	25
141	24	165	967	44	1,745	—	86	32	36	359	26
5	1	6	4	—	45	—	—	—	—	—	27
3	11	14	913	11	24	3	4	4	1	29	28
436	289	725	3,510	487	10,781	1	33	40	458	1,412	29
—	3	3	—	1	—	—	1	—	—	—	30
272	143	415	40	19	321	13	44	28	82	825	31
215	10	225	—	30	346	5	9	293	349	907	32
45	121	166	8	—	1	—	—	27	—	1	33
92	17	109	50	4	962	—	25	17	11	27	34
67	11	78	104	17	5,347	—	85	659	106	80	35
8,019	2,674	10,693	5,116	1,219	19,751	33	2,372	1,814	1,275	3,195	36
1,402	346	1,748	11,830	1,407	74,359	—	748	275	1,376	2,150	37
2,290	52	2,342	19,866	995	116,135	—	1,084	494	1,290	1,254	38
507	—	507	—	—	—	—	74	1	—	—	39
3,392	1,023	4,415	608	773	1,608	—	382	1,780	937	949	40
14,452	6,242	20,694	3,833	1,253	53,708	729	2,962	1,885	4,377	32,711	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		<b>Industrial Division: MINING—(Concluded)</b>								
		<b>Other Non-Metallic Minerals</b>		<b>Mining and Oil Development Companies</b>		<b>General Prospect- ing and Mining Service</b>		<b>Total Profit Com- panies</b>	<b>Total Loss Com- panies</b>	<b>Total All Com- panies</b>
		<b>Profit Com- panies</b>	<b>Loss Com- panies</b>	<b>Profit Com- panies</b>	<b>Loss Com- panies</b>	<b>Profit Com- panies</b>	<b>Loss Com- panies</b>			
1	Number of Companies.....	103	51	(a)	389	114	50	405	725	1,130
<b>Assets</b>										
2	Cash.....	\$ 6,689	\$ 226	—	\$ 17,978	\$ 3,007	\$ 881	\$ 114,550	\$ 56,540	\$ 171,090
3	Government Securities.....	8,557	3	—	19,167	1,038	119	124,644	33,972	158,616
4	Other Securities.....	3,165	11	—	12,842	2,073	2,824	69,425	40,021	109,446
5	Receivables.....	6,360	920	—	4,154	9,398	1,287	69,853	26,498	96,351
6	Inventories.....	8,497	1,132	—	6,410	5,195	948	153,209	29,002	182,211
7	Land.....	12,811	2,796	—	117,262	889	989	272,409	267,959	540,368
8	Buildings and Equipment.....	47,768	7,372	—	50,221	28,143	4,119	633,646	187,799	821,445
9	Investment in Subsidiaries.....	5,866	99	—	15,684	2,052	2,102	167,573	57,055	224,628
10	Other Assets.....	2,528	585	—	96,655	3,974	407	56,646	192,913	249,559
11	Total.....	102,241	13,144	—	340,373	55,769	13,676	1,661,955	891,759	2,553,714
<b>Liabilities and Capital</b>										
12	Bank Loans.....	2,260	754	—	703	2,970	1,421	12,608	13,528	26,136
13	Payables.....	5,821	1,285	—	8,807	7,832	1,113	84,297	36,400	120,697
14	Tax Liabilities.....	3,702	28	—	40	2,018	22	69,291	2,261	71,552
15	Other Liabilities.....	2,785	3,317	—	17,491	7,194	1,357	21,154	132,718	153,872
16	Funded Debt.....	3,922	1,502	—	27,791	4,080	1,915	30,807	74,124	104,931
17	Liability Reserves.....	285	—	—	72	73	7	14,511	470	14,981
18	Depreciation and Depletion Reserves..	31,670	3,272	—	3,260	11,404	1,565	470,016	93,476	563,492
19	Capital Stock.....	28,746	3,748	—	320,653	10,789	9,887	429,161	576,976	1,006,137
20	Surplus.....	23,289	460	—	12,650	9,678	1,391	541,042	90,428	631,470
21	Less Deficit.....	239	1,222	—	51,094	269	5,002	10,932	128,622	139,554
22	Total.....	102,241	13,144	—	340,373	55,769	13,676	1,661,955	891,759	2,553,714
23	Gross Sales or Revenue.....	68,131	6,343	—	1,661	67,682	6,969	927,490	145,797	1,073,287
24	Current Year Profit or Loss.....	11,825	389	—	4	6,939	837	206,916	7,815	199,101
<b>Selected Revenues and Charges</b>										
25	Rentals Received.....	17	8	—	25	31	2	283	133	416
26	Bond Interest Received.....	193	—	—	243	53	4	3,080	682	3,762
27	Mortgage Interest Received.....	—	—	—	1	—	—	49	1	50
28	Foreign Dividends Received.....	—	—	—	1	—	—	942	48	990
29	Canadian Dividends Received.....	829	—	—	133	552	23	16,163	2,096	18,259
30	Stock Dividends Received.....	1	—	—	—	—	1	2	2	4
31	Rentals Paid.....	84	23	—	157	110	28	681	1,093	1,774
32	Bond Interest Paid.....	52	11	—	25	147	17	903	1,288	2,191
33	Mortgage Interest Paid.....	68	15	—	2	12	1	89	46	135
34	Charitable Donations.....	120	2	—	3	17	1	1,185	54	1,239
35	Pension Contributions.....	160	—	—	18	51	3	5,853	777	6,630
36	Capital Cost Allowance.....	4,654	414	—	1,035	4,971	988	38,139	8,698	46,837
37	Depletion Charged.....	4,085	83	—	2	1	—	92,399	3,917	96,316
38	Cash Dividends Charged.....	5,250	6	—	127	1,120	7	144,745	2,883	147,628
39	Stock Dividends Charged.....	805	—	—	8	226	—	1,105	9	1,114
40	Disposals of Fixed Assets.....	383	71	—	349	1,316	494	5,234	4,416	9,650
41	Capital Expenditures.....	5,146	1,210	—	64,107	11,586	2,395	81,612	104,290	185,902

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped elsewhere to conceal identity.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING												
Meat Packing		Dairy Products		Canning and Preserving Fruits and Vegetables		Grain Mill Products		Bakery Products		Sugar Refining		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
73	16	125	44	105	46	113	31	149	66	7	—	1
\$ 4,310	\$ 5	\$ 2,932	\$ 44	\$ 3,393	\$ 49	\$ 3,454	\$ 320	\$ 4,814	\$ 609	\$ 2,083	—	2
299	4	621	12	2,066	14	384	29	1,239	68	4,898	—	3
469	1	686	27	8,125	39	3,395	162	945	108	14,894	—	4
33,896	840	4,302	443	13,441	849	31,693	735	7,569	1,235	4,998	—	5
77,660	1,011	10,404	1,269	48,208	3,208	51,657	1,299	11,339	2,055	35,637	—	6
1,941	55	444	76	1,106	193	4,910	91	2,121	1,001	2,335	—	7
74,922	2,740	22,796	4,023	55,068	4,848	74,434	3,021	64,389	12,436	50,353	—	8
5,339	—	1,100	109	1,407	345	12,161	2	28,908	217	18,138	—	9
2,605	158	1,054	254	5,451	491	2,847	360	2,549	502	797	—	10
201,441	4,814	44,339	6,257	138,265	10,036	184,935	6,019	123,923	18,231	134,133	—	11
35,026	1,599	2,935	939	9,336	2,657	15,903	902	2,579	703	3,193	—	12
21,312	354	4,272	695	12,171	1,152	14,308	746	10,012	1,948	8,600	—	13
5,557	10	1,190	14	3,810	6	4,883	16	2,919	30	2,614	—	14
14,487	35	5,292	446	6,529	1,424	9,511	1,239	9,550	3,491	4,767	—	15
3,428	131	2,020	509	10,171	637	10,367	171	7,651	2,173	4,700	—	16
8	—	292	—	252	7	504	—	112	—	325	—	17
43,008	1,468	10,041	1,846	30,974	1,615	39,127	952	28,776	5,636	27,904	—	18
23,602	1,144	7,964	1,626	27,842	2,118	42,041	1,345	34,786	2,968	29,210	—	19
55,282	286	10,680	541	37,565	931	48,750	988	28,145	1,890	52,820	—	20
269	213	347	359	385	511	459	340	607	608	—	—	21
201,441	4,814	44,339	6,257	138,265	10,036	184,935	6,019	123,923	18,231	134,133	—	22
768,837	23,707	95,699	11,901	170,154	9,661	458,442	12,792	175,812	29,334	157,832	—	23
12,230	327	3,858	293	12,124	346	14,290	294	8,606	504	10,434	—	24
25	2	36	10	41	16	1,112	6	147	20	2	—	25
11	—	36	—	9	1	9	1	32	3	138	—	26
—	3	2	—	—	—	1	—	1	—	—	—	27
—	—	3	—	8	—	—	—	1	—	—	—	28
658	—	44	1	190	—	1,173	1	110	—	1,074	—	29
—	—	—	—	—	—	—	—	221	—	—	—	30
259	16	106	25	257	32	386	17	757	194	43	—	31
97	2	38	—	216	—	309	2	252	58	144	—	32
23	1	8	3	39	13	219	1	30	16	—	—	33
83	4	23	2	60	1	122	4	138	6	1,330	—	34
1,289	1	86	8	588	—	681	10	731	111	178	—	35
4,912	91	1,898	266	3,181	332	3,719	141	4,275	687	2,500	—	36
7	—	—	—	—	—	284	—	—	—	12	—	37
3,178	35	281	2	1,220	15	5,682	—	2,179	3	3,845	—	38
559	—	238	—	849	—	5,695	—	1,365	—	—	—	39
696	5	491	103	305	80	2,108	76	1,476	242	726	—	40
4,858	151	2,544	516	3,115	452	5,536	297	9,595	1,106	5,419	—	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes

1951 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)									
		Confectionery and Related Products		Non-Alcoholic Beverages		Alcoholic Beverages		Miscellaneous Food Products	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	55	43	106	70	84	14	98	46
<b>Assets</b>									
2	Cash.....	\$ 1,812	\$ 168	\$ 4,368	\$ 215	\$ 10,881	\$ 162	\$ 7,224	\$ 799
3	Government Securities.....	787	558	2,400	95	18,454	619	862	101
4	Other Securities.....	1,503	683	588	460	4,882	211	1,023	150
5	Receivables.....	7,151	3,339	3,489	499	25,376	266	13,833	1,457
6	Inventories.....	14,753	3,453	10,596	2,053	132,494	2,933	29,043	2,379
7	Land.....	1,278	796	1,649	582	7,121	189	1,309	338
8	Buildings and Equipment.....	30,443	10,402	33,159	6,767	170,561	5,399	40,272	4,498
9	Investment in Subsidiaries.....	5,087	2,304	5,549	4,373	42,908	1,113	6,991	564
10	Other Assets.....	2,436	364	1,428	721	9,379	389	3,651	622
11	Total.....	65,250	22,067	63,226	15,765	422,056	11,281	104,208	10,908
<b>Liabilities and Capital</b>									
12	Bank Loans.....	3,497	2,109	1,405	1,133	9,003	2,324	3,111	1,270
13	Payables.....	3,553	1,637	2,925	1,269	14,696	378	13,866	926
14	Tax Liabilities.....	2,219	269	4,314	179	22,673	9	2,826	17
15	Other Liabilities.....	3,751	2,316	6,291	1,969	76,372	1,525	10,285	763
16	Funded Debt.....	2,172	1,897	934	2,010	12,138	878	7,242	696
17	Liability Reserves.....	615	41	55	1	430	12	173	—
18	Depreciation and Depletion Reserves.....	13,736	5,095	13,359	2,690	80,472	1,708	20,449	1,765
19	Capital Stock.....	12,729	4,675	6,704	7,532	75,856	3,375	23,281	4,861
20	Surplus.....	23,120	4,299	27,493	455	130,466	1,561	23,339	936
21	Less <i>Deficit</i> .....	<i>142</i>	<i>271</i>	<i>254</i>	<i>1,473</i>	<i>50</i>	<i>489</i>	<i>364</i>	<i>326</i>
22	Total.....	65,250	22,067	63,226	15,765	422,056	11,281	104,208	10,908
23	Gross Sales or Revenue.....	76,485	24,959	65,397	10,858	431,735	3,575	164,072	11,232
24	Current Year Profit or <i>Loss</i> .....	5,458	889	12,060	662	69,954	328	10,194	417
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	122	41	81	30	280	3	119	44
26	Bond Interest Received.....	50	28	54	1	263	18	16	3
27	Mortgage Interest Received.....	—	—	4	—	5	—	2	—
28	Foreign Dividends Received.....	5	—	—	—	—	—	—	—
29	Canadian Dividends Received.....	87	17	389	—	1,260	58	318	13
30	Stock Dividends Received.....	—	—	—	—	310	—	—	—
31	Rentals Paid.....	525	145	282	91	717	8	334	99
32	Bond Interest Paid.....	32	34	20	57	362	26	104	12
33	Mortgage Interest Paid.....	15	7	13	10	8	1	157	5
34	Charitable Donations.....	60	8	41	4	870	2	104	3
35	Pension Contributions.....	348	30	233	12	1,522	—	380	10
36	Capital Cost Allowance.....	1,999	386	2,848	452	9,789	142	2,214	261
37	Depletion Charged.....	—	—	—	—	—	—	—	—
38	Cash Dividends Charged.....	1,638	173	7,041	4	24,345	101	3,189	19
39	Stock Dividends Charged.....	—	—	141	—	5,740	—	30	—
40	Disposals of Fixed Assets.....	1,422	279	1,735	516	2,034	22	1,138	167
41	Capital Expenditures.....	4,311	813	4,779	648	17,035	646	7,436	624

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes

## 1951 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)												
Tobacco		Fish Canning and Curing		Cotton Textile Mills		Rayon and Silk Textile Mills		Woollen and Worsted Textile Mills		Knitting Mills		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
22	5	73	22	71	10	25	9	55	34	117	56	1
6,216	10	2,840	43	2,886	3	3,744	130	1,559	57	5,057	205	2
1,453	19	454	2	12,480	8	4,471	12	2,714	253	7,325	1,126	3
222	1	1,511	45	6,609	—	632	31	1,928	143	4,218	117	4
19,983	64	11,520	364	30,520	90	9,211	311	8,490	4,692	15,535	5,924	5
78,095	144	20,912	360	77,940	417	21,327	3,314	25,683	13,455	37,757	17,091	6
838	23	698	50	3,271	4	476	22	538	250	1,185	319	7
23,526	398	38,823	1,412	152,843	472	61,683	3,139	29,492	18,882	89,264	24,144	8
41,117	41	11,269	48	18,650	—	2,176	628	4,592	1,035	1,055	1,697	9
38,931	122	2,031	265	2,034	22	1,385	157	1,266	844	2,080	707	10
210,381	822	90,058	2,589	307,233	1,016	105,105	7,744	76,262	39,611	163,476	51,330	11
16,147	71	6,851	318	14,569	128	6,776	307	6,504	8,915	7,946	6,366	12
9,699	124	7,825	345	13,512	112	6,614	1,711	9,766	6,282	9,124	4,065	13
13,415	48	3,146	1	11,400	3	2,977	68	2,090	59	5,789	146	14
15,745	78	4,123	344	11,699	348	4,844	248	1,966	1,509	3,683	1,542	15
25,187	51	6,596	259	15,301	35	3,227	1,352	2,122	3,073	13,761	5,392	16
2,352	—	48	7	937	—	—	—	66	40	331	32	17
16,692	205	22,604	500	105,712	229	30,603	1,222	16,964	10,591	42,524	15,189	18
82,116	295	16,415	806	51,297	171	24,356	1,636	15,679	6,807	32,198	10,741	19
29,036	54	22,503	344	82,813	38	25,776	1,497	21,508	4,255	48,173	8,264	20
8	104	53	335	7	48	68	297	403	1,920	53	407	21
210,381	822	90,058	2,589	307,233	1,016	105,105	7,744	76,262	39,611	163,476	51,330	22
153,924	487	112,954	4,435	304,609	982	85,098	7,869	80,375	36,297	142,120	50,212	23
19,301	33	8,473	225	30,177	71	8,815	442	6,468	3,705	17,144	1,377	24
3	9	58	—	113	3	46	7	32	22	95	10	25
14	1	11	—	511	—	20	1	75	4	229	22	26
—	—	6	—	1	—	—	1	—	1	13	2	27
—	—	23	—	53	—	39	—	6	—	174	—	28
2,077	—	3,509	—	1,170	—	32	—	146	21	283	28	29
—	—	—	—	—	—	—	—	16	—	—	—	30
46	—	164	6	297	13	201	38	276	47	404	176	31
722	—	104	4	487	—	86	38	50	69	341	189	32
10	2	3	2	6	1	4	—	17	7	11	12	33
359	—	73	—	420	—	113	4	102	12	197	60	34
548	—	36	3	918	—	37	—	198	21	618	383	35
1,703	4	2,444	90	8,611	44	4,681	125	1,954	789	5,718	1,140	36
—	—	12	—	—	—	—	—	8	—	—	—	37
6,038	—	3,898	—	5,421	—	1,244	4	1,107	125	6,207	483	38
655	—	414	—	486	—	—	—	529	238	1,711	—	39
62	—	477	45	562	1	286	58	173	72	609	178	40
1,205	20	3,438	235	10,494	50	6,745	453	2,691	1,006	11,228	880	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Concluded)							
		Other Textile Mill Products		Apparel and Finished Textile Goods		Fur Goods and Products		Sawmills	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	147	49	870	462	107	63	424	146
	<b>Assets</b>								
2	Cash.....	\$ 3,370	\$ 273	\$ 5,572	\$ 716	\$ 658	\$ 93	\$ 29,492	\$ 1,240
3	Government Securities.....	4,432	77	4,319	940	172	134	7,715	34
4	Other Securities.....	2,234	269	2,018	500	214	46	7,713	1,749
5	Receivables.....	15,111	1,779	51,371	13,139	5,255	1,617	36,072	3,960
6	Inventories.....	40,734	4,466	89,886	26,647	7,533	2,624	66,565	5,972
7	Land.....	1,801	60	2,335	295	185	58	60,706	1,809
8	Buildings and Equipment.....	49,524	6,798	47,931	12,780	3,421	805	118,403	14,858
9	Investment in Subsidiaries.....	7,410	1,315	6,150	2,311	1,276	202	29,789	1,502
10	Other Assets.....	1,666	311	5,460	1,874	461	365	7,761	1,963
11	Total.....	126,282	15,348	215,042	59,202	19,175	5,944	364,216	33,087
	<b>Liabilities and Capital</b>								
12	Bank Loans.....	10,722	2,576	39,174	16,639	2,599	1,662	20,536	5,513
13	Payables.....	8,855	1,962	31,268	8,832	4,492	1,723	29,764	5,436
14	Tax Liabilities.....	3,245	37	5,118	479	454	63	17,207	38
15	Other Liabilities.....	2,171	1,880	11,318	4,883	1,273	882	28,330	4,968
16	Funded Debt.....	4,413	619	6,276	1,646	548	38	22,945	3,128
17	Liability Reserves.....	1,045	28	79	5	—	10	20	—
18	Depreciation and Depletion Reserves.....	29,659	2,940	23,807	5,885	1,737	378	75,463	5,642
19	Capital Stock.....	32,796	3,535	41,050	13,180	3,892	1,677	52,663	5,282
20	Surplus.....	34,110	2,724	57,550	10,398	4,260	595	120,885	5,963
21	Less <i>Deficit</i> .....	<i>734</i>	<i>953</i>	<i>598</i>	<i>2,745</i>	<i>80</i>	<i>1,084</i>	<i>3,597</i>	<i>2,883</i>
22	Total.....	126,282	15,348	215,042	59,202	19,175	5,944	364,216	33,087
23	Gross Sales or Revenue.....	134,162	15,441	382,678	94,135	33,296	10,843	394,155	38,154
24	Current Year Profit or <i>Loss</i> .....	10,856	<i>1,116</i>	12,516	<i>3,635</i>	1,013	<i>1,173</i>	55,559	<i>2,229</i>
	<b>Selected Revenues and Charges</b>								
25	Rentals Received.....	134	4	688	129	55	5	262	96
26	Bond Interest Received.....	128	—	130	23	4	2	268	7
27	Mortgage Interest Received.....	2	—	6	1	—	2	15	1
28	Foreign Dividends Received.....	21	—	19	—	14	—	7	—
29	Canadian Dividends Received.....	980	60	233	25	1	—	2,104	15
30	Stock Dividends Received.....	—	—	—	—	—	—	—	—
31	Rentals Paid.....	392	115	3,601	1,471	490	139	649	89
32	Bond Interest Paid.....	90	—	193	15	—	—	784	48
33	Mortgage Interest Paid.....	102	5	73	13	11	1	10	4
34	Charitable Donations.....	194	6	571	128	56	10	191	8
35	Pension Contributions.....	174	3	314	77	16	—	369	4
36	Capital Cost Allowance.....	2,647	438	3,997	755	309	66	14,181	1,221
37	Depletion Charged.....	—	—	—	1	—	—	2,888	195
38	Cash Dividends Charged.....	3,674	105	1,491	155	89	—	7,397	27
39	Stock Dividends Charged.....	2,094	—	3,222	903	13	—	3,695	23
40	Disposals of Fixed Assets.....	431	19	951	397	39	48	2,110	803
41	Capital Expenditures.....	4,263	608	5,611	1,403	398	100	18,316	3,414

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes

## 1951 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

## Industrial Division: MANUFACTURING—(Continued)

Planing and Plywood Mills		Furniture		Wooden Containers		Morticians Goods		Miscellaneous Wood Products		Pulp and Paper Mills		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
256	78	237	111	67	20	21	3	113	36	72	3	1
\$ 3,430	\$ 93	\$ 3,993	\$ 241	\$ 2,051	\$ 26	\$ 123	\$ —	\$ 1,004	\$ 26	\$ 57,326	\$ 297	2
751	81	4,053	15	1,293	13	72	—	1,368	59	76,019	—	3
1,461	63	1,503	157	859	—	49	—	290	4	15,809	100	4
19,225	1,440	16,575	2,175	6,516	78	1,384	35	6,216	621	101,826	99	5
33,584	2,011	29,697	5,932	10,013	229	2,284	130	11,168	1,059	351,261	201	6
13,161	340	2,172	312	1,504	10	325	2	842	213	205,628	3	7
50,316	3,861	39,175	8,164	20,038	603	2,461	144	17,636	2,280	1,166,585	565	8
6,355	43	1,085	700	6,156	68	18	—	3,133	29	248,493	—	9
2,311	951	2,796	510	1,053	78	2,502	15	2,789	490	17,510	2,163	10
130,594	8,883	101,049	18,206	49,483	1,105	9,218	326	44,446	4,781	2,240,457	3,428	11
13,464	1,415	8,974	3,199	2,679	128	337	87	3,450	619	17,541	158	12
14,498	1,662	9,984	2,220	3,589	178	464	34	3,802	502	120,440	2,903	13
5,888	16	3,149	107	1,853	1	205	1	1,377	36	105,099	2	14
14,502	1,041	2,894	3,549	3,464	58	233	32	1,962	754	161,139	143	15
3,042	415	2,344	931	2,849	9	244	99	1,734	174	201,779	—	16
7	—	19	—	74	—	—	—	3	—	5,688	—	17
26,785	952	21,206	3,568	8,582	220	1,634	27	9,202	1,109	701,509	82	18
20,525	2,517	20,681	4,759	6,902	541	3,770	47	14,309	1,536	368,098	10,180	19
31,969	1,192	32,345	1,307	19,659	99	2,341	3	9,247	307	559,765	90	20
86	327	547	1,434	168	129	10	4	640	256	601	10,130	21
130,594	8,883	101,049	18,206	49,483	1,105	9,218	326	44,446	4,781	2,240,457	3,428	22
205,264	14,091	135,333	17,934	64,168	1,104	7,179	294	52,208	3,963	1,350,848	1,028	23
20,235	508	9,773	1,097	6,041	85	528	6	4,381	291	317,022	57	24
117	23	102	61	142	—	9	—	43	28	708	—	25
20	2	64	1	41	—	2	—	42	—	3,390	—	26
2	—	2	4	—	—	—	—	5	—	2	—	27
1	—	26	3	—	—	—	—	—	—	10	—	28
31	2	59	1	57	—	3	—	97	1	21,273	—	29
—	—	2	—	—	—	—	—	—	—	—	—	30
279	60	514	133	197	19	6	3	192	27	1,236	3	31
96	1	21	24	105	—	4	5	49	4	9,792	—	32
23	6	35	26	4	—	1	1	8	1	16	—	33
124	2	122	15	57	—	3	—	32	2	1,456	—	34
90	—	443	1	4	—	8	—	8	6	7,895	—	35
5,858	245	2,369	377	1,357	19	90	11	1,214	109	60,238	33	36
485	1	5	—	71	—	—	—	74	—	4,426	—	37
2,110	1	2,414	64	399	1	65	—	808	15	85,197	—	38
428	11	889	19	1,697	—	—	—	69	—	107	—	39
1,052	128	401	341	326	20	17	—	347	100	6,037	—	40
9,564	996	3,004	453	2,308	56	131	1	1,443	305	102,203	60	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Converted Paper Products		Newspapers		Periodicals		Book Publishing and Printing	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	197	23	154	64	36	26	73	26
<b>Assets</b>									
2	Cash.....	\$ 9,593	\$ 325	\$ 5,340	\$ 92	\$ 890	\$ 241	\$ 1,249	\$ 90
3	Government Securities.....	2,571	73	10,198	88	581	11	444	18
4	Other Securities.....	3,533	—	7,593	236	303	48	138	6
5	Receivables.....	26,581	586	15,632	972	1,686	498	4,585	212
6	Inventories.....	37,401	887	6,590	519	1,019	358	6,825	449
7	Land.....	3,359	119	5,154	121	434	143	444	16
8	Buildings and Equipment.....	95,715	2,201	72,833	4,465	8,450	2,083	7,841	429
9	Investment in Subsidiaries.....	5,423	65	12,830	338	504	59	4,358	6
10	Other Assets.....	3,967	247	10,742	1,001	1,494	620	1,885	225
11	Total.....	188,143	4,503	146,912	7,832	15,361	4,061	27,769	1,451
<b>Liabilities and Capital</b>									
12	Bank Loans.....	5,742	193	4,708	339	133	485	2,898	78
13	Payables.....	16,031	539	11,620	926	1,029	680	3,130	544
14	Tax Liabilities.....	8,017	10	4,650	10	453	44	620	9
15	Other Liabilities.....	9,202	1,566	7,689	1,441	2,617	379	2,067	391
16	Funded Debt.....	8,993	167	14,044	710	1,017	727	3,343	76
17	Liability Reserves.....	196	—	529	55	102	70	15	1
18	Depreciation and Depletion Reserves.....	44,375	687	37,584	2,194	4,236	497	4,062	44
19	Capital Stock.....	33,857	1,222	29,173	2,344	1,879	1,522	4,983	389
20	Surplus.....	61,794	381	37,720	881	3,931	327	6,941	354
21	Less <i>Deficit</i> .....	64	262	805	1,068	36	670	290	435
22	Total.....	188,143	4,503	146,912	7,832	15,361	4,061	27,769	1,451
23	Gross Sales or Revenue.....	253,621	4,237	155,032	8,350	17,403	4,405	27,667	2,389
24	Current Year Profit or <i>Loss</i> .....	27,018	206	16,398	509	1,628	499	2,055	209
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	245	6	555	17	86	77	32	9
26	Bond Interest Received.....	60	1	292	11	19	—	5	—
27	Mortgage Interest Received.....	1	—	4	—	—	—	—	—
28	Foreign Dividends Received.....	2	—	45	—	—	—	—	—
29	Canadian Dividends Received.....	429	—	1,276	—	34	—	133	—
30	Stock Dividends Received.....	—	—	—	—	—	—	—	—
31	Rentals Paid.....	1,092	42	1,359	101	56	67	254	39
32	Bond Interest Paid.....	214	—	424	9	1	21	125	9
33	Mortgage Interest Paid.....	98	2	28	6	4	28	9	—
34	Charitable Donations.....	267	2	427	2	12	2	18	—
35	Pension Contributions.....	782	—	803	41	30	15	38	—
36	Capital Cost Allowance.....	6,178	84	4,712	121	748	89	601	44
37	Depletion Charged.....	—	—	—	—	—	—	—	—
38	Cash Dividends Charged.....	4,012	—	2,748	9	216	4	295	—
39	Stock Dividends Charged.....	1,533	—	1,328	—	—	—	30	—
40	Disposals of Fixed Assets.....	612	89	1,544	29	44	82	159	50
41	Capital Expenditures.....	14,798	365	9,823	466	308	116	929	127

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes

## 1951 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

## Industrial Division: MANUFACTURING—(Continued)

Commercial Printing		Miscellaneous Printing and Service		Paints and Varnishes		Drugs and Toilet Preparations		Industrial Chemicals		Miscellaneous Chemical Products		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
445	130	71	35	87	15	227	88	103	25	132	44	1
\$ 4,167	\$ 136	\$ 1,076	\$ 60	\$ 3,660	\$ 14	\$ 6,759	\$ 618	\$ 23,223	\$ 287	\$ 6,172	\$ 613	2
1,692	53	2,274	60	820	34	2,466	307	15,416	84	3,070	160	3
4,622	42	534	49	1,088	2	2,397	381	16,211	1	872	25	4
18,132	1,564	5,498	604	14,182	305	19,659	4,741	34,077	548	14,611	1,299	5
16,542	1,386	5,547	639	26,229	653	38,716	10,684	69,635	1,153	23,930	2,142	6
2,058	148	408	6	1,942	21	2,032	576	5,510	219	2,616	197	7
60,493	5,564	18,271	2,222	34,953	721	45,721	17,160	207,116	5,643	52,540	9,436	8
3,583	225	495	704	8,438	3	6,239	1,813	13,840	25	25,645	119	9
5,444	788	1,005	379	1,999	99	6,092	2,318	8,036	951	2,914	813	10
116,733	9,906	35,108	4,723	93,311	1,852	130,081	38,598	393,064	8,911	132,370	14,804	11
6,819	1,061	1,311	661	6,334	321	6,045	5,806	6,244	708	3,631	2,132	12
12,327	1,640	3,175	903	7,316	259	12,773	3,137	38,593	581	8,263	881	13
3,073	54	1,044	38	3,619	4	5,602	124	20,041	9	5,549	29	14
5,721	1,218	693	616	6,630	155	11,055	3,285	14,935	1,077	9,223	3,007	15
6,899	589	2,317	319	3,054	6	3,674	5,207	7,525	2,558	6,883	1,306	16
45	20	352	—	75	12	252	8	5,867	—	14	6	17
30,548	2,444	8,679	431	14,288	318	19,695	2,649	114,437	1,711	25,537	2,188	18
20,584	2,686	7,215	1,839	21,513	375	24,803	17,695	77,277	2,211	42,165	5,777	19
31,339	1,003	10,359	299	30,506	456	47,825	2,156	108,698	840	31,380	745	20
622	809	37	383	24	54	1,643	1,469	553	784	275	1,267	21
116,733	9,906	35,108	4,723	93,311	1,852	130,081	38,598	393,064	8,911	132,370	14,804	22
134,298	10,906	39,400	3,486	110,452	2,374	182,072	47,435	390,371	5,095	163,090	12,259	23
10,362	564	3,449	253	9,382	62	20,064	3,022	65,484	554	16,396	519	24
338	49	59	13	63	1	248	38	367	2	112	26	25
49	1	54	1	37	1	61	9	287	2	38	4	26
1	—	2	—	—	—	—	1	1	—	2	1	27
3	—	1	1	—	—	28	6	1,091	—	1	—	28
1,152	6	5	75	71	—	238	254	1,203	1	292	—	29
2	—	—	—	—	—	—	—	—	—	—	—	30
1,361	317	591	86	293	12	893	174	727	35	339	30	31
102	5	75	10	101	—	201	1	217	98	250	44	32
206	9	18	—	8	1	11	5	16	1	15	8	33
195	10	36	1	123	1	165	7	535	1	131	3	34
265	5	230	—	356	—	524	323	2,879	16	201	—	35
4,572	341	1,162	117	1,864	27	3,456	1,228	13,087	908	4,198	574	36
88	—	—	—	1	—	—	—	8	—	1	—	37
1,723	10	1,171	4	1,386	—	4,720	1,661	17,930	11	6,187	6	38
2,299	1	223	—	670	—	311	465	567	—	86	—	39
615	157	158	132	160	48	531	201	2,164	34	895	38	40
8,954	793	2,280	898	2,530	169	5,645	1,729	23,633	254	6,317	845	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Fabricated Chemical Products and Plastics		Petroleum Refining		Paving Materials and Miscellaneous Petroleum Products		Rubber and Rubber Products	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	37	23	19	6	18	(a)	42	7
<b>Assets</b>									
2	Cash.....	\$ 596	\$ 104	\$ 54,481	\$ 34	\$ 4,111	—	\$ 3,813	\$ 116
3	Government Securities.....	9	1	50,433	—	1,965	—	706	—
4	Other Securities.....	68	—	36,954	—	387	—	1,022	42
5	Receivables.....	2,405	191	100,177	497	5,369	—	29,084	201
6	Inventories.....	1,758	541	202,945	438	13,271	—	72,723	299
7	Land.....	25	2	39,505	1,696	1,445	—	2,889	11
8	Buildings and Equipment.....	2,758	1,052	515,417	2,032	34,950	—	89,903	519
9	Investment in Subsidiaries.....	64	—	35,148	88	2,032	—	11,781	—
10	Other Assets.....	556	267	6,621	1,680	888	—	2,954	31
11	Total.....	8,239	2,158	1,041,681	6,465	64,418	—	214,875	1,219
<b>Liabilities and Capital</b>									
12	Bank Loans.....	247	225	8,466	326	526	—	12,339	2
13	Payables.....	1,974	572	50,286	1,354	6,969	—	20,136	327
14	Tax Liabilities.....	361	7	31,293	—	2,200	—	8,878	1
15	Other Liabilities.....	779	197	73,319	216	1,237	—	20,570	856
16	Funded Debt.....	189	29	117,149	2,164	8,565	—	7,396	—
17	Liability Reserves.....	—	—	24,521	—	63	—	381	—
18	Depreciation and Depletion Reserves.....	1,136	352	232,880	346	18,476	—	60,707	120
19	Capital Stock.....	1,904	1,101	241,959	2,209	6,664	—	44,252	321
20	Surplus.....	1,920	—	262,333	4	19,718	—	40,567	19
21	Less <i>Deficit</i> .....	271	325	525	154	—	—	351	427
22	Total.....	8,239	2,158	1,041,681	6,465	64,418	—	214,875	1,219
23	Gross Sales or Revenue.....	12,054	1,863	907,863	3,138	67,667	—	272,402	952
24	Current Year Profit or <i>Loss</i> .....	1,269	116	72,540	50	9,146	—	26,595	130
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	11	3	3,932	—	42	—	21	—
26	Bond Interest Received.....	—	—	727	—	52	—	10	—
27	Mortgage Interest Received.....	—	—	207	—	—	—	—	—
28	Foreign Dividends Received.....	—	—	80	—	—	—	—	—
29	Canadian Dividends Received.....	1	—	6,488	—	154	—	485	—
30	Stock Dividends Received.....	—	—	—	—	—	—	—	—
31	Rentals Paid.....	96	35	2,567	42	48	—	778	9
32	Bond Interest Paid.....	5	—	3,218	97	321	—	145	—
33	Mortgage Interest Paid.....	4	—	10	—	—	—	26	—
34	Charitable Donations.....	10	—	332	—	69	—	203	—
35	Pension Contributions.....	4	—	4,413	—	170	—	228	—
36	Capital Cost Allowance.....	268	113	31,636	124	2,048	—	7,138	12
37	Depletion Charged.....	2	—	1,092	46	—	—	—	—
38	Cash Dividends Charged.....	205	1	24,387	—	2,688	—	8,211	—
39	Stock Dividends Charged.....	—	—	—	—	55	—	1,011	—
40	Disposals of Fixed Assets.....	28	9	2,394	34	120	—	2,083	1
41	Capital Expenditures.....	598	358	58,424	343	4,366	—	9,528	59

Bold italic figures denote deficit in Item 21 and loss in Item 24. (a) Grouped elsewhere to conceal identity.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

**Industrial Division: MANUFACTURING—(Continued)**

Leather and Leather Products		Glass and Glass Products		Cement, Gypsum and Plaster Products		Structural Clay Products and Pottery		Other Non-Metallic Mineral Products		Ordinance and Accessories		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
254	124	39	11	90	45	71	25	78	17	12	(a)	1
\$ 3,004	\$ 474	\$ 1,183	\$ 33	\$ 6,231	\$ 102	\$ 3,694	\$ 122	\$ 8,144	\$ 312	\$ 1,699	—	2
1,969	625	4,053	—	8,332	5	1,167	20	3,642	—	2,228	—	3
1,757	2,334	116	2	614	20	2,254	184	367	—	4,518	—	4
19,653	8,761	9,952	1,006	9,305	843	4,511	279	10,578	571	5,715	—	5
38,334	21,988	15,588	2,230	16,046	635	5,626	634	17,486	834	11,071	—	6
1,354	636	1,641	73	5,433	879	4,187	494	12,514	108	444	—	7
24,923	22,984	26,642	5,819	91,147	3,999	25,561	5,662	61,621	1,895	19,373	—	8
5,521	4,356	3,806	93	1,012	730	1,731	5	21,930	225	390	—	9
2,114	1,893	3,357	360	1,451	523	2,090	208	1,673	48	460	—	10
98,629	64,051	66,338	9,616	139,571	7,736	50,821	7,608	137,955	3,993	45,898	—	11
13,009	11,964	4,393	1,025	1,766	906	345	1,002	3,171	161	841	—	12
12,400	5,158	4,865	1,044	7,732	1,105	2,466	638	6,290	254	4,333	—	13
2,573	254	2,579	29	6,770	14	1,779	15	6,811	29	2,773	—	14
4,682	5,083	4,980	2,137	4,114	662	1,483	777	3,019	1,341	614	—	15
7,838	4,241	797	236	5,840	371	911	1,525	6,424	52	8,019	—	16
25	11	593	56	876	—	13	—	1,128	—	230	—	17
12,791	12,005	13,179	2,212	36,322	1,665	17,290	1,275	42,806	846	13,553	—	18
19,048	16,984	12,316	3,868	36,204	1,802	15,793	2,029	17,242	1,295	2,888	—	19
26,634	9,730	23,156	8	40,042	1,604	11,029	1,251	51,221	104	13,008	—	20
371	1,379	520	999	95	393	288	904	157	89	361	—	21
98,629	64,051	66,338	9,616	139,571	7,736	50,821	7,608	137,955	3,993	45,898	—	22
168,585	64,390	72,346	11,812	112,887	7,209	44,575	3,234	133,541	3,479	45,861	—	23
6,531	4,071	8,699	298	21,910	250	6,455	271	23,194	309	9,665	—	24
227	133	36	3	53	12	25	7	103	2	6	—	25
40	20	69	—	167	1	45	—	65	—	9	—	26
3	—	—	—	1	—	2	1	2	—	—	—	27
—	10	—	—	5	—	9	—	1	—	—	—	28
98	128	51	—	25	—	426	—	13	—	4	—	29
—	—	—	—	1	—	—	—	—	—	—	—	30
972	329	206	80	119	163	80	10	92	18	61	—	31
217	104	37	12	117	13	33	42	216	—	—	—	32
18	13	8	—	8	2	9	9	12	—	21	—	33
117	29	68	2	142	2	53	1	42	1	19	—	34
182	49	243	1	616	—	58	5	350	—	35	—	35
1,524	885	1,833	305	7,475	383	1,328	226	6,174	127	794	—	36
—	—	7	—	239	19	85	5	8,701	—	—	—	37
698	744	1,437	55	4,794	—	1,607	—	2,366	—	1,935	—	38
957	339	37	—	904	—	1,097	—	140	—	74	—	39
274	337	129	60	295	150	186	19	667	1	44	—	40
1,957	1,749	5,634	1,247	16,139	955	1,757	777	6,492	191	1,965	—	41

Bold italic figures denote deficit in Item 21, and loss in Item 24.

(a) Grouped elsewhere to conceal identity.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Primary Iron and Steel Products		Tin Cans, Metal Stampings and Structural Products		Wire, Tools, Cutlery and Hardware		Heating Apparatus and Sanitary Ware	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	106	17	101	26	103	17	103	29
<b>Assets</b>									
2	Cash.....	\$ 29,908	\$ 176	\$ 6,159	\$ 150	\$ 6,113	\$ 57	\$ 5,976	\$ 75
3	Government Securities.....	49,876	—	2,882	24	4,678	19	3,026	10
4	Other Securities.....	10,401	155	2,442	6	1,557	42	1,508	34
5	Receivables.....	69,258	582	23,548	341	11,607	317	25,348	1,017
6	Inventories.....	135,733	1,289	70,502	323	24,492	493	55,717	1,948
7	Land.....	22,089	35	4,803	38	1,434	66	3,061	47
8	Buildings and Equipment.....	380,312	3,402	84,304	973	36,029	1,192	74,866	2,682
9	Investment in Subsidiaries.....	29,816	13	11,713	70	1,719	662	12,602	6
10	Other Assets.....	6,685	297	1,854	97	2,034	97	1,857	378
11	Total.....	734,078	5,949	208,207	2,022	89,663	2,945	183,961	6,197
<b>Liabilities and Capital</b>									
12	Bank Loans.....	5,460	1,132	9,070	288	2,495	396	9,034	1,296
13	Payables.....	56,082	471	19,654	210	6,203	233	14,974	886
14	Tax Liabilities.....	26,442	200	10,194	31	5,306	18	7,354	22
15	Other Liabilities.....	28,084	273	6,790	422	3,383	284	12,679	369
16	Funded Debt.....	73,698	768	4,227	99	2,997	205	7,432	124
17	Liability Reserves.....	12,453	131	211	—	157	—	115	—
18	Depreciation and Depletion Reserves.....	226,859	1,551	44,625	402	20,399	349	41,279	1,404
19	Capital Stock.....	104,111	800	59,800	597	19,119	1,027	43,162	1,357
20	Surplus.....	201,152	811	53,696	83	29,896	617	48,038	957
21	Less <i>Deficit</i> .....	263	188	60	170	292	184	106	218
22	Total.....	734,078	5,949	208,207	2,022	89,663	2,945	183,961	6,197
23	Gross Sales or Revenue.....	640,835	7,816	242,565	3,028	99,109	2,546	245,411	7,338
24	Current Year Profit or <i>Loss</i> .....	77,211	396	27,336	229	17,629	152	24,019	348
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	97	8	91	5	34	11	80	3
26	Bond Interest Received.....	1,029	4	101	1	111	—	88	1
27	Mortgage Interest Received.....	1	—	1	—	1	—	4	—
28	Foreign Dividends Received.....	10	—	—	—	2	—	783	—
29	Canadian Dividends Received.....	1,804	—	1,194	—	94	7	752	—
30	Stock Dividends Received.....	—	—	—	—	—	—	—	—
31	Rentals Paid.....	621	10	412	25	255	38	375	24
32	Bond Interest Paid.....	2,238	—	171	—	63	7	179	2
33	Mortgage Interest Paid.....	13	1	11	2	24	—	23	2
34	Charitable Donations.....	730	2	243	2	73	2	188	2
35	Pension Contributions.....	3,416	—	1,160	—	290	—	412	—
36	Capital Cost Allowance.....	29,698	219	4,390	70	2,133	79	4,454	235
37	Depletion Charged.....	780	—	1	—	—	—	1	—
38	Cash Dividends Charged.....	11,746	34	5,296	—	4,647	37	5,367	42
39	Stock Dividends Charged.....	309	—	522	—	90	—	3,009	—
40	Disposals of Fixed Assets.....	452	8	380	23	155	2	873	73
41	Capital Expenditures.....	62,560	660	7,867	178	3,729	455	8,234	322

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING—(Continued)											
Miscellaneous Iron and Steel Products		Non-Ferrous Smelting, Refining and Rolling		Other Non-Ferrous Metal Products		Agricultural Machinery		Industrial, Construction and Mining Machinery		Office and Store Machines	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
72	16	85	18	267	90	39	9	488	122	20	7
\$ 4,466	\$ 29	\$ 13,642	\$ 39	\$ 5,508	\$ 226	\$ 6,899	\$ 14	\$ 26,045	\$ 272	\$ 1,255	\$ 49
2,509	56	27,729	321	2,880	133	4,251	30	12,524	1,068	150	—
566	—	926	519	1,066	81	1,911	2	4,319	100	—	1
9,038	2,262	28,858	827	24,614	1,698	37,609	157	74,900	3,494	5,992	159
16,236	6,303	77,552	4,266	38,151	3,522	116,052	570	137,234	6,245	12,156	646
827	301	21,466	136	1,791	260	3,135	37	6,938	393	441	113
31,275	7,248	437,736	3,339	45,574	4,640	78,652	602	137,862	9,443	24,062	550
947	2,176	31,203	400	942	1,192	34,134	315	11,897	560	3,859	165
1,313	407	7,910	483	2,341	649	2,065	70	6,786	1,562	1,161	194
67,177	18,782	647,022	10,330	122,867	12,401	284,708	1,797	418,505	23,137	49,076	1,877
1,342	3,399	4,022	2,647	8,680	1,619	10,774	360	18,491	2,376	1,480	43
5,917	1,691	36,824	1,478	13,584	1,454	26,866	336	42,912	2,751	2,325	129
2,937	133	15,116	9	5,666	60	10,706	2	19,152	138	2,519	27
1,742	137	19,982	1,001	10,186	1,237	20,132	216	57,937	4,509	12,925	705
5,798	2,010	101,009	73	4,055	637	28,223	47	10,864	664	392	16
24	—	565	3	156	2	9,656	—	1,933	6	648	—
15,896	5,112	261,761	450	24,320	1,634	44,909	116	71,806	5,442	8,930	262
12,170	5,474	63,384	4,006	19,461	4,379	47,352	479	59,668	7,087	4,125	751
21,458	1,058	144,545	1,358	37,079	2,175	86,368	269	137,683	2,207	16,128	—
107	232	186	695	320	796	278	28	1,941	2,043	4	432
67,177	18,782	647,022	10,330	122,867	12,401	284,708	1,797	418,505	23,137	49,076	1,877
82,012	15,266	367,456	6,827	182,701	12,381	345,384	1,134	464,540	19,161	45,719	1,025
10,827	507	54,580	237	19,020	669	38,223	102	51,020	1,347	7,355	130
33	7	41	1	81	24	50	22	344	41	83	8
57	—	1,157	—	81	3	4	1	334	25	3	—
—	—	1	—	—	1	2	—	5	—	—	—
—	—	3,070	59	13	—	—	—	12	—	—	—
128	75	4,870	—	52	8	192	—	204	—	1	—
108	—	—	—	4	—	—	—	—	—	—	—
135	12	447	30	629	111	95	7	984	186	397	15
43	66	1,372	14	99	—	1,033	2	165	10	—	—
22	1	15	3	41	16	8	—	165	24	—	2
57	8	463	4	111	6	85	—	322	4	38	—
236	1	506	33	367	11	1,601	—	1,129	20	124	—
1,833	199	24,130	112	3,445	352	5,235	10	8,589	366	1,749	32
—	—	15	—	—	—	32	—	1	—	—	—
3,114	132	23,693	2	1,880	46	11,420	—	7,998	31	1,988	—
1,809	—	739	—	785	—	—	—	2,024	1,502	—	—
134	14	495	18	489	93	711	4	2,267	599	157	2
4,375	514	106,515	836	6,221	962	6,251	77	14,430	661	5,286	110

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Household and Service Industry Machines		Electrical Machinery and Appliances		Transportation Equipment Except Automobiles		Automobiles, Parts and Equipment	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	38	19	205	45	128	41	89	15
<b>Assets</b>									
2	Cash.....	\$ 1,708	\$ 751	\$ 11,589	\$ 172	\$ 22,714	\$ 1,760	\$ 15,191	\$ 193
3	Government Securities.....	1,783	1	6,204	160	17,524	859	29,442	16
4	Other Securities.....	107	68	2,934	18	4,354	625	12,642	8
5	Receivables.....	6,380	2,066	77,305	1,263	52,551	2,055	38,686	568
6	Inventories.....	27,904	4,443	236,394	7,704	105,838	8,958	101,792	1,072
7	Land.....	963	133	6,307	202	6,445	280	4,160	38
8	Buildings and Equipment.....	33,806	4,677	201,860	3,623	134,260	6,172	156,105	2,873
9	Investment in Subsidiaries.....	3,096	552	14,706	1,330	13,381	1,145	54,620	28
10	Other Assets.....	915	286	9,094	950	5,884	365	5,552	180
11	Total.....	76,662	12,977	566,393	15,422	362,951	22,219	418,190	4,976
<b>Liabilities and Capital</b>									
12	Bank Loans.....	2,159	2,310	33,790	2,292	20,873	1,073	14,218	959
13	Payables.....	5,377	1,288	79,737	2,496	42,761	2,462	50,819	498
14	Tax Liabilities.....	3,956	87	27,824	168	11,699	195	31,919	21
15	Other Liabilities.....	6,134	2,640	28,927	7,800	54,363	4,984	38,342	684
16	Funded Debt.....	2,742	443	17,625	343	7,995	817	1,090	101
17	Liability Reserves.....	2,049	18	2,143	10	1,448	—	1,570	4
18	Depreciation and Depletion Reserves.....	9,873	1,524	116,301	1,637	76,692	3,286	95,302	1,173
19	Capital Stock.....	13,399	1,326	76,684	2,823	62,329	4,196	40,665	610
20	Surplus.....	31,083	3,535	183,965	1,169	85,989	6,888	144,396	1,030
21	Less <i>Deficit</i> .....	<i>110</i>	<i>194</i>	<i>603</i>	<i>3,316</i>	<i>1,198</i>	<i>1,682</i>	<i>131</i>	<i>104</i>
22	Total.....	76,662	12,977	566,393	15,422	362,951	22,219	418,190	4,976
23	Gross Sales or Revenue.....	89,140	13,542	794,244	11,602	360,907	8,933	910,208	6,028
24	Current Year Profit or <i>Loss</i> .....	9,143	<i>884</i>	73,878	<i>1,400</i>	25,309	<i>2,763</i>	87,985	<i>128</i>
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	40	4	344	25	347	13	49	8
26	Bond Interest Received.....	51	—	432	—	436	55	740	—
27	Mortgage Interest Received.....	—	—	—	—	4	—	7	—
28	Foreign Dividends Received.....	—	—	39	—	—	2	5,947	—
29	Canadian Dividends Received.....	193	—	2,205	19	252	4	3,594	—
30	Stock Dividends Received.....	—	—	1	—	17	—	—	—
31	Rentals Paid.....	198	85	2,098	150	557	27	674	25
32	Bond Interest Paid.....	117	9	582	—	60	18	22	1
33	Mortgage Interest Paid.....	11	3	31	11	131	20	21	—
34	Charitable Donations.....	31	7	417	3	265	2	319	1
35	Pension Contributions.....	293	43	4,131	5	548	54	3,928	—
36	Capital Cost Allowance.....	2,522	255	14,725	131	7,670	287	9,412	247
37	Depletion Charged.....	14	—	—	—	6	—	—	—
38	Cash Dividends Charged.....	1,001	8	13,056	—	4,259	369	44,082	—
39	Stock Dividends Charged.....	23	—	2,057	—	1,240	—	118	—
40	Disposals of Fixed Assets.....	251	799	3,329	189	2,284	253	2,225	124
41	Capital Expenditures.....	4,063	235	25,642	702	12,934	595	28,466	650

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

MANUFACTURING—(Concluded)					Industrial Division: CONSTRUCTION							
Miscellaneous Manufacturing		Total Profit Companies	Total Loss Companies	Total All Companies	General Construction		Residential Construction		Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies				Profit Companies	Loss Companies	Profit Companies	Loss Companies				
402	143	8,023	2,831	10,854	1,057	373	573	199	1,630	572	2,202	1
\$ 7,122	\$ 485	\$ 487,972	\$ 14,045	\$ 502,017	\$ 29,147	\$ 3,484	\$ 5,448	\$ 794	\$ 34,595	\$ 4,278	\$ 38,873	2
4,493	542	445,088	9,051	454,139	12,322	1,017	1,509	191	13,831	1,208	15,039	3
2,489	42	216,350	10,139	226,489	7,988	1,010	1,408	184	9,396	1,194	10,590	4
23,659	4,441	1,361,303	90,976	1,452,279	142,166	17,956	31,459	6,538	173,625	24,494	198,119	5
53,956	8,499	3,163,271	206,462	3,369,733	86,687	14,648	24,154	9,349	110,841	23,997	134,838	6
2,351	317	499,484	14,952	514,436	5,763	957	2,311	268	8,074	1,225	9,299	7
57,849	9,874	5,938,298	308,615	6,246,913	162,741	42,378	14,116	4,756	176,857	47,134	223,991	8
5,040	537	910,757	36,651	947,408	18,333	4,192	1,613	359	19,946	4,551	24,497	9
5,877	1,511	251,303	34,675	285,978	11,948	3,033	3,071	1,427	15,019	4,460	19,479	10
162,836	26,248	13,273,826	725,566	13,999,392	477,095	88,675	85,089	23,866	562,184	112,541	674,725	11
14,011	4,648	509,124	113,970	623,094	53,543	18,966	10,233	3,031	63,776	21,997	85,773	12
14,893	2,889	1,040,047	87,010	1,127,057	94,529	16,677	21,396	4,553	115,925	21,230	137,155	13
6,353	143	541,245	3,589	544,834	14,945	1,000	2,613	169	17,558	1,169	18,727	14
12,421	5,545	914,837	90,677	1,005,514	72,020	13,483	14,159	9,327	86,179	22,810	108,989	15
4,493	1,328	866,316	54,657	920,973	22,094	11,307	4,322	1,406	26,416	12,713	39,129	16
459	42	82,299	638	82,937	711	14	60	1	771	15	786	17
27,201	3,039	3,281,263	130,939	3,412,202	87,195	16,497	5,182	1,580	92,377	18,077	110,454	18
28,350	7,216	2,386,260	201,151	2,587,411	48,106	9,449	10,678	3,919	58,784	13,368	72,152	19
55,350	4,486	3,676,547	95,822	3,772,369	85,254	6,143	16,823	1,169	102,077	7,312	109,389	20
695	3,088	24,112	52,887	76,999	1,302	4,861	377	1,289	1,679	6,150	7,829	21
162,836	26,248	13,273,826	725,566	13,999,392	477,095	88,675	85,089	23,866	562,184	112,541	674,725	22
204,133	22,398	14,588,387	771,326	15,359,713	106,475	15,751	31,659	4,889	138,134	20,640	158,774	23
21,455	1,098	1,590,740	42,392	1,548,348	43,127	5,472	8,778	1,319	51,905	6,791	45,114	24
473	21	13,320	1,168	14,488	2,486	183	185	67	2,671	250	2,921	25
105	8	12,382	267	12,649	339	34	34	4	373	38	411	26
6	—	327	19	346	23	2	18	5	41	7	48	27
43	4	11,595	85	11,680	2	5	7	—	9	5	14	28
136	7	65,607	827	66,434	261	123	6	—	267	123	390	29
—	—	682	—	682	280	7	—	—	280	7	287	30
1,378	233	33,849	5,533	39,382	2,279	219	530	122	2,809	341	3,150	31
68	22	26,729	1,204	27,933	286	219	10	—	296	219	515	32
45	25	1,936	332	2,268	137	29	79	34	216	63	279	33
153	11	13,360	399	13,759	414	32	101	10	515	42	557	34
696	33	48,956	1,335	50,291	437	19	103	6	540	25	565	35
4,171	435	379,658	16,961	396,619	23,249	4,505	1,953	378	25,202	4,883	30,085	36
24	—	19,370	267	19,637	147	17	—	—	147	17	164	37
6,635	223	415,055	4,761	419,816	3,504	57	238	8	3,742	65	3,807	38
604	194	55,277	3,695	58,972	5,392	185	519	151	5,911	336	6,247	39
698	363	54,013	7,735	61,748	9,674	1,589	729	194	10,403	1,783	12,186	40
8,806	1,214	735,126	34,905	770,031	42,957	9,144	3,562	1,910	46,519	11,054	57,573	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: PUBLIC UTILITIES							
		Electric Light and Power		Gas and Steam Heat Distribution		Air Transportation		Water Transportation	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	84	11	70	23	55	36	270	110
<b>Assets</b>									
2	Cash.....	\$ 14,399	\$ 546	\$ 8,152	\$ 177	\$ 1,262	\$ 44	\$ 24,734	\$ 5,319
3	Government Securities.....	20,285	5	23,765	3	25	3	21,821	1,398
4	Other Securities.....	6,409	—	790	51	19	—	14,565	1,481
5	Receivables.....	14,196	181	6,548	136	6,645	511	30,330	5,659
6	Inventories.....	8,413	6,204	8,325	148	1,912	134	7,045	614
7	Land.....	126,420	284	12,924	143	130	14	3,468	1,907
8	Buildings and Equipment.....	694,936	1,846	226,333	3,916	15,119	3,243	213,273	44,670
9	Investment in Subsidiaries.....	52,098	229	147,394	—	816	435	41,936	2,694
10	Other Assets.....	17,233	22	11,493	236	717	178	11,751	2,345
11	Total.....	954,389	9,317	445,724	4,810	26,645	4,562	368,923	66,087
<b>Liabilities and Capital</b>									
12	Bank Loans.....	3,532	163	2,672	117	1,117	171	7,463	2,137
13	Payables.....	18,599	466	8,892	266	4,360	700	25,742	6,068
14	Tax Liabilities.....	11,046	12	3,034	27	286	8	16,457	31
15	Other Liabilities.....	12,384	5,342	24,358	2,167	4,211	1,361	36,658	5,931
16	Funded Debt.....	379,854	615	155,585	666	172	11	35,863	12,709
17	Liability Reserves.....	1,497	—	137	—	68	—	1,656	1,442
18	Depreciation and Depletion Reserves.....	206,473	437	68,685	856	5,651	1,391	110,019	18,790
19	Capital Stock.....	264,526	5,433	158,319	1,375	11,205	1,546	77,706	13,216
20	Surplus.....	57,389	166	24,358	7	959	54	61,083	8,763
21	Less <i>Deficit</i> .....	<i>911</i>	<i>3,317</i>	<i>316</i>	<i>671</i>	<i>1,384</i>	<i>680</i>	<i>3,724</i>	<i>3,000</i>
22	Total.....	954,389	9,317	445,724	4,810	26,645	4,562	368,923	66,087
23	Gross Sales or Revenue.....	138,351	1,103	68,890	693	28,019	2,970	265,003	26,088
24	Current Year Profit or <i>Loss</i> .....	36,123	<i>49</i>	10,684	<i>149</i>	2,346	<i>186</i>	52,792	<i>1,729</i>
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	75	7	33	1	463	3	23	26
26	Bond Interest Received.....	668	—	1,660	—	1	—	332	5
27	Mortgage Interest Received.....	—	—	—	—	—	—	—	—
28	Foreign Dividends Received.....	—	—	—	—	—	—	365	—
29	Canadian Dividends Received.....	2,631	10	1,288	—	7	—	1,578	9
30	Stock Dividends Received.....	750	—	—	—	—	—	877	—
31	Rentals Paid.....	227	1	59	10	585	51	422	87
32	Bond Interest Paid.....	12,193	4	4,429	11	—	—	612	147
33	Mortgage Interest Paid.....	202	—	2	—	4	—	439	279
34	Charitable Donations.....	210	—	47	—	2	—	349	27
35	Pension Contributions.....	475	—	274	1	11	—	608	6
36	Capital Cost Allowance.....	17,070	60	6,086	99	4,561	423	21,024	3,366
37	Depletion Charged.....	84	—	488	5	—	—	—	17
38	Cash Dividends Charged.....	15,318	10	6,869	4	15	—	15,564	18
39	Stock Dividends Charged.....	45	—	—	—	63	—	7,717	—
40	Disposals of Fixed Assets.....	1,642	26	1,349	3	2,871	311	5,961	3,949
41	Capital Expenditures.....	81,000	424	31,824	1,969	10,036	700	28,961	2,842

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

**Industrial Division: PUBLIC UTILITIES—(Continued)**

Steam Railways		Street Car and Electric Railways		Highway Transportation		Grain Elevators		Other Storage		Telephones		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
17	6	6	5	574	339	38	(a)	130	49	94	17	1
\$ 49,958	\$ 227	\$ 439	\$ 1,305	\$ 7,272	\$ 9,543	\$ 3,246	—	\$ 2,684	\$ 85	\$ 7,227	\$ 6	2
91,854	—	722	3,542	1,860	2,953	789	—	634	39	4,226	11	3
1,395	44	1	273	1,199	1,680	4,777	—	462	64	8,967	7	4
52,528	738	1,601	6,382	15,619	3,132	20,559	—	3,301	261	20,726	59	5
51,400	253	1,442	6,061	2,968	3,084	72,216	—	1,074	183	17,503	95	6
91,881	25,611	19,674	2,556	4,436	7,175	1,442	—	2,068	134	9,161	25	7
1,389,230	1,855	80,626	122,336	106,479	79,389	74,610	—	25,157	4,935	734,836	1,497	8
261,410	—	2,922	2,387	8,055	1,062	18,879	—	566	2	14,781	—	9
14,064	4,164	5,525	3,446	13,053	6,042	2,323	—	989	659	9,103	50	10
2,003,720	32,892	112,952	148,288	160,941	114,060	198,841	—	36,935	6,362	826,530	1,750	11
1,600	—	—	335	8,660	3,191	38,592	—	1,090	1,855	3,944	409	12
92,932	7,575	2,622	9,716	16,087	10,772	22,497	—	4,420	612	15,077	247	13
2,215	—	906	527	4,014	745	2,551	—	446	3	15,391	—	14
20,011	201	6,195	11,417	13,637	8,198	14,613	—	4,881	571	25,085	84	15
440,580	25,610	30,480	57,879	10,009	40,630	15,726	—	1,950	525	252,320	—	16
14,014	—	432	4,113	721	1,953	288	—	490	1	1,453	—	17
531,264	619	36,286	31,063	53,351	28,234	42,700	—	9,713	632	191,031	486	18
546,379	5,953	20,118	29,260	24,207	17,902	33,262	—	8,358	1,709	310,052	513	19
357,558	122	17,464	6,584	31,196	5,297	28,847	—	5,889	801	12,396	54	20
2,833	7,188	1,551	2,606	941	2,862	235	—	302	347	219	43	21
2,003,720	32,892	112,952	148,288	160,941	114,060	198,841	—	36,935	6,362	826,530	1,750	22
590,381	4,021	19,549	49,186	167,948	52,280	56,225	—	28,061	2,097	204,038	387	23
45,923	485	3,331	1,830	13,037	1,991	7,481	—	1,560	142	39,488	42	24
306	—	6	—	348	68	287	—	380	7	138	4	25
2,976	—	45	—	38	124	106	—	17	1	359	—	26
—	—	—	—	7	—	—	—	5	—	—	—	27
428	—	—	—	—	—	11	—	1	—	—	—	28
19,154	—	—	32	500	4	1,205	—	9	—	1,105	—	29
—	—	—	—	—	—	—	—	—	—	1	—	30
599	1,296	11	68	1,699	411	606	—	976	59	315	3	31
11,130	—	1,159	1,714	122	772	522	—	41	5	7,213	—	32
—	—	25	—	67	43	97	—	39	72	3	—	33
314	—	8	45	91	17	135	—	31	1	210	—	34
11,885	—	2	749	129	74	323	—	209	—	6,239	—	35
38,284	19	3,012	5,344	14,366	3,494	2,815	—	1,352	109	29,196	39	36
553	—	—	—	—	—	—	—	—	—	—	—	37
25,179	—	1,964	1,374	1,863	50	2,147	—	337	—	19,436	5	38
—	—	—	—	385	—	1,500	—	819	—	12	—	39
1,508	32	56	745	4,310	3,169	603	—	601	59	21,345	13	40
73,819	8	2,357	2,519	25,310	6,305	3,859	—	1,755	166	113,509	127	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped elsewhere to conceal identity.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: PUBLIC UTILITIES—(Concluded)						
		Other Communications		Other Public Utilities		Total Profit Companies	Total Loss Companies	Total All Companies
		Profit Companies	Loss Companies	Profit Companies	Loss Companies			
1	Number of Companies.....	100	27	116	32	1,554	655	2,209
<b>Assets</b>								
2	Cash.....	\$ 2,184	\$ 116	\$ 12,047	\$ 797	\$ 133,604	\$ 18,165	\$ 151,769
3	Government Securities.....	456	16	13,696	9	180,133	7,979	188,112
4	Other Securities.....	1,331	58	6,205	543	46,120	4,201	50,321
5	Receivables.....	3,186	311	6,897	758	182,136	18,128	200,264
6	Inventories.....	1,185	381	1,626	47	175,109	17,204	192,313
7	Land.....	729	78	1,801	261	274,134	38,188	312,322
8	Buildings and Equipment.....	13,199	2,648	101,128	1,476	3,674,926	267,811	3,942,737
9	Investment in Subsidiaries.....	877	63	29,491	105	579,225	6,977	586,202
10	Other Assets.....	3,150	377	2,591	148	91,992	17,667	109,659
11	Total.....	26,297	4,048	175,482	4,144	5,337,379	396,320	5,733,699
<b>Liabilities and Capital</b>								
12	Bank Loans.....	446	231	168	108	69,284	8,717	78,001
13	Payables.....	1,467	437	7,531	1,090	220,226	37,949	258,175
14	Tax Liabilities.....	1,115	5	3,275	18	60,736	1,376	62,112
15	Other Liabilities.....	2,056	1,956	6,069	1,052	170,158	38,280	208,438
16	Funded Debt.....	1,116	193	103,340	28	1,426,995	138,866	1,565,861
17	Liability Reserves.....	14	9	354	—	21,124	7,518	28,642
18	Depreciation and Depletion Reserves.....	5,697	420	21,932	737	1,282,802	83,665	1,366,467
19	Capital Stock.....	8,585	996	16,884	1,054	1,479,601	78,957	1,558,558
20	Surplus.....	5,966	286	16,127	605	619,232	22,739	641,971
21	Less Deficit.....	165	485	198	548	12,779	21,747	34,526
22	Total.....	26,297	4,048	175,482	4,144	5,337,379	396,320	5,733,699
23	Gross Sales or Revenue.....	20,707	2,059	48,330	3,056	1,635,502	143,940	1,779,442
24	Current Year Profit or Loss.....	4,385	343	12,166	333	229,316	7,279	222,037
<b>Selected Revenues and Charges</b>								
25	Rentals Received.....	18	1	99	3	2,176	120	2,296
26	Bond Interest Received.....	19	—	918	5	7,139	135	7,274
27	Mortgage Interest Received.....	1	—	—	—	13	—	13
28	Foreign Dividends Received.....	—	—	7	—	812	—	812
29	Canadian Dividends Received.....	46	4	907	1	28,430	60	28,490
30	Stock Dividends Received.....	4	—	543	—	2,175	—	2,175
31	Rentals Paid.....	271	55	364	52	6,134	2,093	8,227
32	Bond Interest Paid.....	38	—	3,498	—	40,957	2,653	43,610
33	Mortgage Interest Paid.....	52	1	59	3	989	398	1,387
34	Charitable Donations.....	33	1	63	4	1,493	95	1,588
35	Pension Contributions.....	77	—	141	18	20,373	848	21,221
36	Capital Cost Allowance.....	1,058	319	2,890	146	141,714	13,418	155,132
37	Depletion Charged.....	—	—	—	—	1,125	22	1,147
38	Cash Dividends Charged.....	523	—	4,241	200	93,456	1,661	95,117
39	Stock Dividends Charged.....	836	—	1,733	—	13,110	—	13,110
40	Disposals of Fixed Assets.....	407	17	247	88	40,900	8,412	49,312
41	Capital Expenditures.....	753	526	8,264	166	381,447	15,752	397,199

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE												
Farm Products and Foodstuffs		Clothing, Shoes and Dry Goods		Drugs		Hardware, Lumber and Building Materials		Plumbing and Heating		Machinery, Electrical Equip- ment and Parts		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
792	216	374	134	165	48	812	153	440	147	788	197	1
\$ 16,146	\$ 1,437	\$ 4,953	\$ 657	\$ 2,526	\$ 227	\$ 18,281	\$ 487	\$ 4,558	\$ 206	\$ 20,825	\$ 683	2
4,668	678	3,216	442	764	83	6,057	111	1,268	117	3,849	240	3
9,743	2,446	1,973	601	553	306	13,010	445	1,557	117	2,508	227	4
82,922	13,597	31,179	3,506	11,594	669	109,016	3,189	29,253	3,089	97,219	5,834	5
144,281	12,117	40,045	6,327	18,348	1,535	152,304	3,769	26,919	2,553	104,567	5,893	6
4,704	268	1,323	134	1,059	110	36,935	207	1,007	117	3,893	329	7
80,456	5,410	11,516	1,258	8,060	992	98,501	4,266	12,276	2,397	51,800	5,007	8
26,446	2,864	6,538	1,096	6,496	23	37,460	932	1,158	395	10,937	7,322	9
8,971	1,520	2,709	896	2,061	475	8,264	1,119	2,850	1,172	8,181	1,303	10
378,337	40,337	103,452	14,917	51,461	4,420	479,828	14,525	80,846	10,163	303,779	26,838	11
67,828	11,548	14,398	3,197	2,695	590	38,534	1,683	8,637	1,453	29,411	3,412	12
58,330	7,391	19,821	2,835	10,860	614	61,163	2,840	17,236	3,196	52,826	4,949	13
8,608	44	2,193	55	1,448	13	23,457	38	3,142	57	17,296	331	14
39,652	3,602	7,249	1,270	4,035	708	47,829	3,099	11,116	1,368	53,067	12,286	15
6,643	576	2,162	238	1,044	304	23,273	1,162	1,531	327	6,848	479	16
270	9	250	3	26	—	661	—	55	18	435	13	17
35,697	1,566	4,402	482	3,445	224	50,749	837	4,372	699	19,100	1,515	18
72,526	11,946	26,725	5,568	14,693	1,950	73,798	3,751	13,439	2,881	45,307	4,324	19
89,781	6,257	26,813	2,085	13,647	657	164,611	2,485	21,443	1,030	80,156	2,858	20
998	2,602	561	816	432	640	4,247	1,370	125	866	667	3,329	21
378,337	40,337	103,452	14,917	51,461	4,420	479,828	14,525	80,846	10,163	303,779	26,838	22
1,296,225	132,944	227,395	27,354	134,031	5,507	1,051,443	25,600	185,216	16,939	638,450	29,820	23
28,484	2,811	7,332	965	5,123	333	76,846	1,390	10,577	676	50,811	1,964	24
451	123	303	68	130	10	431	233	177	13	1,004	138	25
127	25	47	14	25	—	208	3	35	3	99	3	26
16	—	—	—	7	—	28	—	2	1	3	5	27
24	12	2	3	—	—	34	—	1	—	—	—	28
907	153	265	21	896	9	1,057	49	176	2	325	1	29
—	—	—	—	—	—	75	—	—	—	—	—	30
2,366	493	1,043	292	493	72	2,872	178	690	129	2,324	307	31
146	9	48	4	—	3	668	—	5	—	136	1	32
50	9	26	11	12	1	114	3	44	8	69	7	33
552	19	212	22	42	3	774	7	95	5	254	7	34
969	70	179	33	320	1	1,121	15	124	4	551	5	35
6,217	373	914	130	532	47	9,591	364	1,337	243	5,801	667	36
21	2	3	—	—	—	879	5	1	—	22	—	37
5,890	164	1,400	113	1,042	12	8,220	12	758	6	4,179	73	38
5,114	290	1,391	445	—	—	6,909	36	1,221	46	8,670	45	39
2,772	159	433	79	226	12	1,845	148	523	120	2,971	394	40
13,039	1,156	1,430	310	984	88	15,924	1,734	2,297	413	16,558	1,288	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		<b>Industrial Division: WHOLESALE TRADE—(Concluded)</b>								
		<b>Motor Vehicles and Accessories</b>		<b>Other Wholesale Trade</b>		<b>Agencies</b>		<b>Total Profit Com- panies</b>	<b>Total Loss Com- panies</b>	<b>Total All Com- panies</b>
		<b>Profit Com- panies</b>	<b>Loss Com- panies</b>	<b>Profit Com- panies</b>	<b>Loss Com- panies</b>	<b>Profit Com- panies</b>	<b>Loss Com- panies</b>			
1	Number of Companies.....	272	67	1,435	436	410	178	5,488	1,576	7,064
<b>Assets</b>										
2	Cash.....	\$ 3,880	\$ 861	\$ 33,250	\$ 2,420	\$ 8,152	\$ 692	\$ 112,571	\$ 7,670	\$ 120,241
3	Government Securities.....	947	11	5,826	444	1,281	96	27,876	2,222	30,098
4	Other Securities.....	1,485	11	16,377	287	3,133	597	50,339	5,037	55,376
5	Receivables.....	26,921	6,344	152,782	10,136	33,543	13,312	574,429	59,676	634,105
6	Inventories.....	53,935	17,048	167,507	12,361	12,905	1,553	720,811	63,156	783,967
7	Land.....	2,024	321	12,864	685	395	204	64,204	2,375	66,579
8	Buildings and Equipment.....	20,077	6,233	113,538	8,396	17,630	1,681	413,854	35,640	449,494
9	Investment in Subsidiaries.....	11,707	2,916	41,137	1,335	19,337	2,902	161,216	19,785	181,001
10	Other Assets.....	2,714	1,291	15,106	1,998	3,751	1,387	54,607	11,161	65,768
11	Total.....	123,690	35,036	558,387	38,062	100,127	22,424	2,179,907	206,722	2,386,629
<b>Liabilities and Capital</b>										
12	Bank Loans.....	8,598	3,783	44,317	5,552	8,637	1,597	223,055	32,815	255,870
13	Payables.....	19,655	6,026	119,403	8,427	24,691	10,937	383,985	47,215	431,200
14	Tax Liabilities.....	7,131	249	19,075	153	7,506	111	89,856	1,051	90,907
15	Other Liabilities.....	34,579	15,142	96,989	9,515	17,038	4,572	311,554	51,562	363,116
16	Funded Debt.....	4,704	3,375	18,359	1,163	2,526	254	67,090	7,878	74,968
17	Liability Reserves.....	273	911	1,411	10	110	16	3,491	980	4,471
18	Depreciation and Depletion Reserves..	7,887	1,433	48,604	2,893	8,939	544	183,195	10,193	193,388
19	Capital Stock.....	12,656	3,477	98,684	9,886	14,309	4,894	372,137	48,677	420,814
20	Surplus.....	28,246	1,909	113,564	3,757	16,729	664	554,990	21,702	576,692
21	Less <i>Deficit</i> .....	39	1,269	2,019	3,294	358	1,165	9,446	15,351	24,797
22	Total.....	123,690	35,036	558,387	38,062	100,127	22,424	2,179,907	206,722	2,386,629
23	Gross Sales or Revenue.....	527,060	56,580	1,538,801	67,467	174,059	145,145	5,772,680	507,356	6,280,036
24	Current Year Profit or <i>Loss</i> .....	17,681	2,315	57,160	2,409	9,570	812	263,584	13,675	249,909
<b>Selected Revenues and Charges</b>										
25	Rentals Received.....	235	29	1,563	117	214	28	4,508	759	5,267
26	Bond Interest Received.....	16	3	157	10	52	1	766	62	828
27	Mortgage Interest Received.....	1	—	10	1	1	2	68	9	77
28	Foreign Dividends Received.....	—	—	15	—	14	—	90	15	105
29	Canadian Dividends Received.....	234	—	1,065	400	570	9	5,495	644	6,139
30	Stock Dividends Received.....	—	—	1	—	90	—	166	—	166
31	Rentals Paid.....	1,171	350	4,074	668	596	218	15,629	2,707	18,336
32	Bond Interest Paid.....	67	8	477	3	61	—	1,608	28	1,636
33	Mortgage Interest Paid.....	59	6	148	24	15	1	537	70	607
34	Charitable Donations.....	185	7	597	14	102	9	2,813	93	2,906
35	Pension Contributions.....	239	2	927	67	109	36	4,539	233	4,772
36	Capital Cost Allowance.....	2,002	1,033	8,819	632	1,133	154	36,346	3,643	39,989
37	Depletion Charged.....	—	—	27	3	54	—	1,007	10	1,017
38	Cash Dividends Charged.....	6,113	14	10,699	119	1,419	6	39,720	519	40,239
39	Stock Dividends Charged.....	458	—	5,155	58	782	—	29,700	920	30,620
40	Disposals of Fixed Assets.....	593	601	10,578	551	514	112	20,455	2,176	22,631
41	Capital Expenditures.....	3,526	3,661	21,267	1,425	2,336	375	77,361	10,450	87,811

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE												
Foodstuffs		Dairies		Clothing, Shoes and Dry Goods		Drugs		Furniture		Hardware, Lumber and Building Materials		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
278	151	188	61	1,064	419	269	79	370	122	856	231	1
\$ 9,987	\$ 249	\$ 5,210	\$ 49	\$ 9,862	\$ 1,041	\$ 2,048	\$ 160	\$ 3,253	\$ 433	\$ 6,663	\$ 307	2
1,193	174	2,703	229	6,270	1,103	814	73	912	74	2,642	64	3
420	945	910	223	3,560	322	580	93	1,221	285	3,748	161	4
8,157	1,186	6,563	504	21,272	2,535	1,676	255	26,871	4,859	35,352	2,713	5
36,372	1,777	11,793	417	69,521	11,194	10,289	1,669	32,833	7,722	64,797	4,786	6
5,119	167	3,590	256	4,403	336	501	40	2,206	1,026	4,278	636	7
52,302	4,019	73,745	5,577	36,221	4,952	7,625	1,044	13,550	4,347	32,769	3,239	8
10,117	285	6,994	96	5,982	705	1,139	95	7,226	234	5,275	354	9
2,215	931	4,085	693	6,738	1,135	1,366	228	2,662	910	4,838	880	10
125,882	9,733	115,593	8,044	163,829	23,323	26,038	3,657	90,734	19,890	160,362	13,140	11
8,610	1,637	2,333	761	13,140	3,168	775	222	11,457	1,958	14,644	2,158	12
22,886	2,108	12,594	1,011	26,890	5,800	3,809	578	12,361	1,631	19,749	2,490	13
5,270	10	1,456	88	3,247	122	443	6	2,176	23	6,216	44	14
5,501	1,555	4,804	1,147	13,662	3,661	1,101	869	13,724	3,938	10,323	2,170	15
7,248	365	11,667	668	5,842	426	902	130	3,402	310	2,656	671	16
—	5	187	—	87	6	1	—	34	32	484	2	17
17,758	1,333	36,522	2,357	15,324	1,764	3,720	432	5,586	522	14,897	1,096	18
25,274	2,947	23,287	2,241	34,989	6,474	6,327	1,190	17,184	10,449	37,163	3,999	19
33,503	980	22,950	342	51,345	3,605	9,004	486	24,900	1,447	54,753	1,524	20
168	1,207	207	571	697	1,703	44	256	90	420	523	1,014	21
125,882	9,733	115,593	8,044	163,829	23,323	26,038	3,657	90,734	19,890	160,362	13,140	22
611,206	33,226	209,146	13,483	279,339	36,600	53,105	8,094	133,292	29,367	305,576	18,898	23
17,204	641	5,577	254	11,979	1,749	2,307	201	7,789	838	20,983	706	24
1,626	62	134	37	826	136	160	12	232	33	395	39	25
13	8	65	5	143	27	21	—	43	6	60	2	26
4	—	13	1	3	2	2	—	4	—	4	—	27
—	—	4	10	8	—	—	—	—	3	4	—	28
508	7	432	—	177	2	21	1	221	4	718	2	29
—	—	—	—	—	3	—	—	—	—	—	—	30
3,437	375	249	20	8,181	1,785	1,635	269	2,386	755	1,831	290	31
166	—	317	1	52	8	5	—	7	6	25	2	32
91	8	49	18	144	20	16	5	57	10	49	25	33
181	7	83	1	303	32	44	4	167	15	167	4	34
544	2	303	—	154	1	123	2	84	105	189	1	35
4,933	246	5,193	277	3,063	386	596	84	1,081	508	2,992	287	36
—	—	8	—	—	2	—	—	—	—	86	—	37
2,115	7	1,670	3	1,290	31	525	3	701	11	2,618	23	38
19	—	48	—	1,334	—	104	6	245	—	2,420	—	39
5,066	248	672	113	678	509	122	37	806	70	976	224	40
15,923	724	6,688	572	3,405	761	956	115	1,915	753	5,400	581	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: RETAIL TRADE—(Continued)					
		Motor Vehicles and Accessories		Gasoline and Oil		Fuel and Ice	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	1,185	349	113	44	341	112
<b>Assets</b>							
2	Cash.....	\$ 17,398	\$ 1,123	\$ 2,602	\$ 527	\$ 5,331	\$ 936
3	Government Securities.....	6,028	321	412	36	1,572	257
4	Other Securities.....	5,029	883	2,141	23	5,068	425
5	Receivables.....	51,900	7,980	6,497	360	36,145	4,392
6	Inventories.....	128,012	29,128	5,110	305	24,504	3,599
7	Land.....	9,019	2,227	4,957	149	3,150	836
8	Buildings and Equipment.....	64,639	14,326	24,131	1,457	30,414	4,823
9	Investment in Subsidiaries.....	4,945	1,617	2,455	26	11,223	369
10	Other Assets.....	11,348	2,888	1,407	222	4,556	988
11	Total.....	298,318	60,493	49,712	3,105	121,963	16,625
<b>Liabilities and Capital</b>							
12	Bank Loans.....	54,946	18,352	701	234	11,742	1,615
13	Payables.....	48,718	12,213	5,577	617	25,168	2,351
14	Tax Liabilities.....	10,102	425	2,303	16	2,500	16
15	Other Liabilities.....	22,011	6,764	5,190	387	15,692	4,802
16	Funded Debt.....	9,725	4,097	5,599	492	2,920	267
17	Liability Reserves.....	1,797	231	47	—	47	—
18	Depreciation and Depletion Reserves.....	19,680	2,856	12,018	367	16,775	2,724
19	Capital Stock.....	50,913	9,890	11,559	724	26,274	3,675
20	Surplus.....	80,593	7,804	6,798	579	21,652	1,717
21	Less Deficit.....	167	2,139	80	311	807	542
22	Total.....	298,318	60,493	49,712	3,105	121,963	16,625
23	Gross Sales or Revenue.....	1,121,548	170,746	81,408	5,750	320,208	45,301
24	Current Year Profit or Loss.....	39,745	3,085	5,098	100	8,295	391
<b>Selected Revenues and Charges</b>							
25	Rentals Received.....	1,292	218	563	7	172	18
26	Bond Interest Received.....	130	4	3	1	39	10
27	Mortgage Interest Received.....	8	2	8	1	3	1
28	Foreign Dividends Received.....	7	—	—	—	155	—
29	Canadian Dividends Received.....	199	37	16	2	534	19
30	Stock Dividends Received.....	2	4	—	—	—	—
31	Rentals Paid.....	5,132	1,068	342	87	766	139
32	Bond Interest Paid.....	69	12	200	1	34	—
33	Mortgage Interest Paid.....	228	121	25	10	22	7
34	Charitable Donations.....	419	26	39	1	164	5
35	Pension Contributions.....	312	21	100	2	127	2
36	Capital Cost Allowance.....	5,344	1,056	1,630	92	2,873	338
37	Depletion Charged.....	—	—	5	—	6	2
38	Cash Dividends Charged.....	3,895	79	730	3	1,855	4
39	Stock Dividends Charged.....	9,479	444	79	—	353	—
40	Disposals of Fixed Assets.....	2,921	825	702	75	1,172	167
41	Capital Expenditures.....	10,769	4,342	3,022	273	4,862	982

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE—(Concluded)							Industrial Division: UNCLASSIFIED			
Department and Variety Stores		Other Retail Trade		Total Profit Companies	Total Loss Companies	Total All Companies	Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies							
170	29	1,065	451	5,899	2,048	7,947	30	21	51	1
\$ 21,865	\$ 245	\$ 7,739	\$ 920	\$ 91,958	\$ 5,990	\$ 97,948	\$ 143	\$ 65	\$ 208	2
16,692	135	4,135	585	43,373	3,051	46,424	—	6	6	3
12,028	14	2,649	602	37,354	3,976	41,330	—	108	108	4
89,107	988	38,677	4,012	322,217	29,784	352,001	521	264	785	5
173,763	2,804	61,698	10,331	618,692	73,732	692,424	381	84	465	6
23,318	1,220	5,713	586	66,254	7,479	73,733	27	24	51	7
119,689	2,315	34,611	6,786	489,696	52,885	542,581	921	1,328	2,249	8
57,813	64	3,596	337	116,765	4,182	120,947	1,297	99	1,396	9
11,434	664	6,923	2,001	57,572	11,540	69,112	118	54	172	10
525,709	8,449	165,741	26,160	1,843,881	192,619	2,036,500	3,408	2,032	5,440	11
19,326	232	14,364	3,422	152,038	33,759	185,797	550	99	649	12
65,457	674	26,656	5,060	269,865	34,533	304,398	354	377	731	13
14,968	83	5,333	164	54,014	997	55,011	76	—	76	14
78,699	3,816	21,621	4,270	192,328	33,379	225,707	235	292	527	15
22,270	131	3,869	727	76,100	8,284	84,384	18	864	882	16
30,757	—	81	1	33,522	277	33,799	—	8	8	17
49,040	965	15,135	2,404	206,455	16,820	223,275	256	22	278	18
99,916	1,668	35,598	10,787	368,484	54,044	422,528	1,237	555	1,792	19
145,975	1,211	44,308	2,775	495,781	22,470	518,251	701	110	811	20
699	331	1,224	3,450	4,706	11,944	16,650	19	295	314	21
525,709	8,449	165,741	26,160	1,843,881	192,619	2,036,500	3,408	2,032	5,440	22
1,112,108	12,502	321,846	41,286	4,548,782	415,253	4,964,035	5,155	865	6,020	23
45,020	184	16,608	1,510	180,605	9,659	170,946	218	89	129	24
2,164	65	1,006	111	8,570	738	9,308	—	5	5	25
314	—	103	21	934	84	1,018	—	—	—	26
—	—	10	2	59	9	68	—	—	—	27
—	—	—	2	178	15	193	1,240	—	1,240	28
278	—	133	17	3,237	91	3,328	—	—	—	29
—	—	—	—	2	7	9	—	—	—	30
17,907	313	4,198	898	46,064	5,999	52,063	32	32	64	31
842	—	40	3	1,757	33	1,790	—	—	—	32
250	7	88	14	1,019	245	1,264	1	2	3	33
1,290	5	266	16	3,123	116	3,239	1	—	1	34
9,519	10	425	9	11,880	155	12,035	—	—	—	35
8,569	134	3,011	475	39,285	3,883	43,168	90	17	107	36
—	—	—	5	105	9	114	—	—	—	37
5,054	—	2,294	26	22,747	190	22,937	—	—	—	38
2,429	—	1,816	31	18,326	481	18,807	—	—	—	39
859	38	1,116	218	15,090	2,524	17,614	8	—	8	40
14,124	317	5,102	925	72,166	10,345	82,511	120	1,149	1,269	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: SERVICE							
		Professional Service		Recreational Service		Business Service		Hotels, Tourists Lodges and Camps	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	225	122	550	312	376	153	530	267
<b>Assets</b>									
2	Cash.....	\$ 2,598	\$ 397	\$ 10,779	\$ 1,219	\$ 5,928	\$ 680	\$ 6,437	\$ 1,397
3	Government Securities.....	333	59	5,915	304	1,859	1,136	2,575	675
4	Other Securities.....	829	339	12,703	183	1,325	997	2,968	1,609
5	Receivables.....	6,122	1,028	4,416	1,301	17,664	1,189	2,389	871
6	Inventories.....	2,420	340	3,922	1,437	2,505	609	3,177	1,072
7	Land.....	457	143	17,272	1,724	567	159	15,418	3,011
8	Buildings and Equipment.....	9,330	3,881	102,525	16,265	12,408	5,521	107,077	36,387
9	Investment in Subsidiaries.....	11,188	196	16,528	385	4,738	364	5,494	596
10	Other Assets.....	8,159	1,113	8,778	2,803	4,963	2,368	6,476	2,630
11	Total.....	41,436	7,496	182,838	25,621	51,957	13,023	152,011	48,248
<b>Liabilities and Capital</b>									
12	Bank Loans.....	1,484	768	5,277	1,961	3,064	843	4,396	2,833
13	Payables.....	3,190	910	7,395	2,904	11,459	1,453	7,335	3,369
14	Tax Liabilities.....	1,045	17	4,108	173	1,527	22	2,791	36
15	Other Liabilities.....	19,303	1,047	13,834	5,807	5,347	1,937	12,226	10,758
16	Funded Debt.....	973	1,957	14,751	5,775	2,068	4,119	28,912	11,661
17	Liability Reserves.....	10	10	131	10	381	11	33	—
18	Depreciation and Depletion Reserves.....	4,011	757	45,294	3,422	6,494	974	37,999	8,877
19	Capital Stock.....	7,015	2,384	41,301	8,154	9,345	3,405	37,022	11,521
20	Surplus.....	5,624	595	52,538	1,467	12,611	1,079	25,047	3,893
21	Less Deficit.....	1,219	949	1,791	4,052	339	820	3,750	4,700
22	Total.....	41,436	7,496	182,838	25,621	51,957	13,023	152,011	48,248
23	Gross Sales or Revenue.....	37,923	7,511	125,070	14,831	97,482	11,267	115,375	30,336
24	Current Year Profit or Loss.....	3,677	371	17,911	1,576	6,106	583	10,502	1,408
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	114	22	1,614	271	298	20	903	536
26	Bond Interest Received.....	11	1	130	10	58	32	61	43
27	Mortgage Interest Received.....	1	—	23	—	—	—	23	5
28	Foreign Dividends Received.....	1	—	4	—	1	—	1	—
29	Canadian Dividends Received.....	30	6	1,341	28	67	21	107	12
30	Stock Dividends Received.....	3	—	—	—	—	—	—	—
31	Rentals Paid.....	729	220	4,009	795	1,471	326	2,033	544
32	Bond Interest Paid.....	3	11	253	62	46	8	543	127
33	Mortgage Interest Paid.....	25	51	314	106	12	157	562	274
34	Charitable Donations.....	34	9	235	10	71	5	135	16
35	Pension Contributions.....	237	1	55	3	291	20	44	40
36	Capital Cost Allowance.....	1,002	213	6,014	757	1,185	370	5,765	1,882
37	Depletion Charged.....	—	—	—	—	—	—	—	—
38	Cash Dividends Charged.....	215	10	5,838	82	821	18	1,337	118
39	Stock Dividends Charged.....	144	84	1,103	—	315	44	735	—
40	Disposals of Fixed Assets.....	225	86	3,003	406	334	55	605	692
41	Capital Expenditures.....	1,689	241	6,235	3,730	2,118	2,119	8,016	5,554

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

**Industrial Division: SERVICE—(Concluded)**

Laundries, Cleaning and Pressing		Undertaking		Restaurants, Cafes and Taverns		Other Personal Service		Repairs and Miscellaneous Service		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
237	123	89	29	414	298	125	68	537	229	3,083	1,601	4,684	1
\$ 1,310	\$ 292	\$ 848	\$ 92	\$ 3,194	\$ 876	\$ 1,036	\$ 140	\$ 2,540	\$ 659	\$ 34,670	\$ 5,752	\$ 40,422	2
523	163	187	85	739	156	307	35	590	111	13,028	2,724	15,752	3
621	119	340	170	672	388	191	215	680	216	20,329	4,236	24,565	4
2,079	769	1,482	341	3,378	504	1,503	221	10,383	1,695	49,416	7,919	57,335	5
1,491	506	505	183	3,932	918	1,094	240	14,643	2,696	33,689	8,001	41,690	6
1,434	474	623	444	1,564	1,055	1,162	501	2,429	423	40,926	7,934	48,860	7
29,369	10,562	5,545	2,440	31,162	16,894	5,189	1,047	19,832	6,821	322,437	99,818	422,255	8
1,950	241	4	5	4,971	233	1,016	41	1,359	118	47,248	2,179	49,427	9
2,185	1,261	749	161	5,783	2,544	3,239	880	2,689	995	43,021	14,755	57,776	10
40,962	14,387	10,283	3,921	55,395	23,568	14,737	3,320	55,145	13,734	604,764	153,318	758,082	11
1,534	682	310	112	1,941	1,507	540	114	6,137	2,204	24,683	11,024	35,707	12
2,728	1,413	789	350	6,862	2,682	1,394	301	8,760	2,517	49,912	15,899	65,811	13
519	20	206	11	973	113	392	1	1,295	36	12,856	429	13,285	14
3,162	1,303	575	545	7,122	4,480	2,480	1,398	7,006	2,386	71,055	29,661	100,716	15
3,380	1,989	786	444	4,150	2,917	986	324	2,253	1,430	58,259	30,616	88,875	16
17	2	295	905	36	12	9	141	61	17	973	1,108	2,081	17
14,579	4,833	2,262	759	11,224	4,628	2,336	333	7,456	1,622	131,655	26,205	157,860	18
8,414	4,180	2,429	870	15,046	6,596	3,336	1,082	10,296	3,318	134,204	41,510	175,714	19
7,371	945	2,711	169	8,588	2,200	3,336	150	12,434	1,077	130,260	11,575	141,835	20
742	980	80	244	547	1,567	72	524	553	873	9,093	14,709	23,802	21
40,962	14,387	10,283	3,921	55,395	23,568	14,737	3,320	55,145	13,734	604,764	153,318	758,082	22
48,163	11,250	8,584	1,966	92,094	32,202	15,343	2,833	119,787	18,884	659,821	131,080	790,901	23
2,103	654	824	101	3,701	1,075	1,364	176	5,248	607	51,436	6,551	44,885	24
200	59	34	69	397	96	60	43	204	64	3,824	1,180	5,004	25
11	1	6	5	15	9	22	2	16	1	330	104	434	26
1	—	2	1	6	3	—	—	—	2	56	11	67	27
—	—	—	—	1	—	—	—	1	2	9	2	11	28
72	1	2	—	73	9	10	1	10	2	1,712	80	1,792	29
—	—	—	—	—	—	—	—	—	—	3	—	3	30
841	242	133	77	2,996	1,079	366	161	1,280	706	13,858	4,150	18,008	31
67	24	4	—	25	10	20	—	6	—	967	242	1,209	32
50	29	21	12	114	91	11	11	70	11	1,179	742	1,921	33
47	5	21	4	52	14	8	1	47	4	650	68	718	34
12	3	12	—	123	—	5	2	59	6	838	75	913	35
2,127	555	480	101	2,527	1,041	528	73	2,353	843	21,981	5,835	27,816	36
—	—	—	—	1	—	16	—	—	—	17	—	17	37
506	1	30	8	495	389	67	2	277	2	9,587	630	10,217	38
160	—	39	—	187	54	39	—	171	46	2,893	228	3,121	39
738	186	200	99	745	274	163	16	2,330	1,361	8,343	3,175	11,518	40
2,469	794	894	359	4,032	2,478	922	127	5,451	3,094	31,826	18,496	50,322	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: FINANCE							
		Trust Companies		Mortgage and Loan Companies		Insurance Agents		Personal and Business Credit	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	47	6	60	10	542	175	149	30
<b>Assets</b>									
2	Cash.....	\$ 23,838	\$ 292	\$ 16,112	\$ 204	\$ 16,911	\$ 1,027	\$ 28,159	\$ 139
3	Government Securities.....	134,256	215	44,495	898	2,284	301	578	131
4	Other Securities.....	253,921	1,635	277,011	449	7,444	445	3,424	305
5	Receivables.....	17,616	64	3,440	550	32,592	4,620	543,731	3,311
6	Inventories.....	2	7	—	—	286	21	117	261
7	Land.....	1,826	28	2,507	816	1,208	98	110	9
8	Buildings and Equipment.....	9,573	64	6,720	242	6,876	1,315	5,170	188
9	Investment in Subsidiaries.....	3,086	867	6,714	4	3,383	571	23,691	261
10	Other Assets.....	19,252	59	694	276	9,745	2,279	2,307	84
11	Total.....	463,370	3,231	357,693	3,439	80,729	10,677	607,287	4,689
<b>Liabilities and Capital</b>									
12	Bank Loans.....	11,167	—	3,326	257	2,172	950	187,573	1,718
13	Payables.....	231,475	135	123,110	74	39,222	4,625	45,019	443
14	Tax Liabilities.....	1,520	—	2,390	—	1,602	29	8,586	31
15	Other Liabilities.....	19,509	280	1,300	145	6,133	1,718	105,882	882
16	Funded Debt.....	114,585	1,595	139,579	8,228	1,347	259	184,191	135
17	Liability Reserves.....	81	28	3,293	—	150	2	3,860	30
18	Depreciation and Depletion Reserves.....	2,937	13	121	—	2,601	361	1,903	33
19	Capital Stock.....	39,957	2,766	41,775	645	13,580	2,488	41,226	1,154
20	Surplus.....	42,171	23	42,812	174	14,638	798	29,128	513
21	Less <i>Deficit</i> .....	32	<i>1,609</i>	<i>13</i>	<i>6,084</i>	<i>716</i>	<i>553</i>	<i>81</i>	<i>250</i>
22	Total.....	463,370	3,231	357,693	3,439	80,729	10,677	607,287	4,689
23	Gross Sales or Revenue.....	32,467	122	21,031	292	41,596	6,458	72,253	910
24	Current Year Profit or <i>Loss</i> .....	6,214	<i>136</i>	6,122	<i>53</i>	6,032	<i>407</i>	26,905	<i>170</i>
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	559	—	928	2	248	39	75	1
26	Bond Interest Received.....	3,045	7	1,777	—	66	9	15	4
27	Mortgage Interest Received.....	3,994	53	8,473	68	39	—	10	—
28	Foreign Dividends Received.....	372	—	11	—	14	104	—	—
29	Canadian Dividends Received.....	943	32	909	—	362	21	383	21
30	Stock Dividends Received.....	—	—	22	—	1	—	143	—
31	Rentals Paid.....	1,001	11	180	8	1,235	214	1,299	22
32	Bond Interest Paid.....	1,649	—	4,687	198	2	2	921	—
33	Mortgage Interest Paid.....	20	—	118	—	20	5	6	3
34	Charitable Donations.....	167	—	58	—	122	16	105	1
35	Pension Contributions.....	422	—	232	7	281	22	242	1
36	Capital Cost Allowance.....	561	3	300	14	855	134	812	19
37	Depletion Charged.....	—	—	2	—	12	—	—	—
38	Cash Dividends Charged.....	2,851	—	1,909	—	1,667	7	6,047	27
39	Stock Dividends Charged.....	14	—	—	—	954	26	214	—
40	Disposals of Fixed Assets.....	93	3	240	1	539	93	694	7
41	Capital Expenditures.....	866	7	1,277	7	1,850	357	1,922	128

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Concluded)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: FINANCE—(Concluded)											
Investment Trust and Holding Companies		Stock, Bond and Commodity Dealers		Real Estate Finance, Operation and Agencies		Non-Resident Owned Investment Corporations		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
509	315	245	91	1,829	710	186	12	3,567	1,349	4,916	1
\$ 46,901	\$ 10,457	\$ 11,584	\$ 1,626	\$ 18,435	\$ 4,178	\$ 19,548	\$ 1,898	\$ 181,488	\$ 19,821	\$ 201,309	2
96,153	9,308	3,606	218	8,635	2,617	27,459	—	317,466	13,688	331,154	3
394,688	121,041	55,474	8,070	35,476	6,877	181,882	21,315	1,209,320	160,137	1,369,457	4
39,077	9,588	103,147	2,381	17,293	3,482	6,892	1,026	763,788	25,022	788,810	5
2,983	171	197	61	2,491	748	—	1	6,076	1,270	7,346	6
19,461	8,588	2,156	9	176,971	21,753	2,826	33	207,065	31,334	238,399	7
39,826	7,867	2,669	313	391,631	100,161	8,024	72	470,489	110,222	580,711	8
649,879	375,762	5,579	701	23,669	3,567	220,187	1,862	936,188	383,595	1,319,783	9
14,574	7,949	9,135	1,030	13,421	7,187	7,128	165	76,256	19,029	95,285	10
1,303,542	550,731	193,547	14,409	688,022	150,570	473,946	26,372	4,168,136	764,118	4,932,254	11
23,297	13,738	30,192	3,206	11,122	3,600	1,203	3	270,052	23,472	293,524	12
20,103	42,449	104,152	2,669	23,620	9,909	1,866	1,188	588,567	61,492	650,059	13
7,289	45	4,076	26	6,545	224	811	—	32,819	355	33,174	14
82,134	28,560	18,426	8,457	77,121	19,950	14,115	121	324,620	60,113	384,733	15
162,119	43,853	787	905	209,389	73,025	107,085	294	919,082	128,294	1,047,376	16
1,624	70	155	—	376	8	99	36	9,638	174	9,812	17
16,281	2,978	1,100	118	138,365	16,945	5,541	6	168,849	20,454	189,303	18
447,653	307,497	18,657	1,965	170,791	33,538	93,773	15,059	867,412	365,112	1,232,524	19
551,616	139,315	17,256	1,915	70,398	9,827	258,331	9,683	1,026,350	162,248	1,188,598	20
8,574	27,774	1,254	4,852	19,705	16,456	8,878	18	39,253	57,596	96,849	21
1,303,542	550,731	193,547	14,409	688,022	150,570	473,946	26,372	4,168,136	764,118	4,932,254	22
161,629	40,355	38,273	4,153	96,674	19,710	12,207	238	476,130	72,238	548,368	23
21,217	2,965	9,298	683	21,541	3,136	8,579	41	105,908	7,591	98,317	24
4,074	283	99	9	53,264	10,740	1,511	10	60,758	11,084	71,842	25
3,776	394	229	100	473	38	2,369	3	11,750	555	12,305	26
1,707	25	5	7	293	36	97	—	14,618	189	14,807	27
25,994	417	137	123	94	8	3,227	2	29,849	654	30,503	28
84,177	36,605	1,351	131	1,531	239	3,789	189	93,445	37,238	130,683	29
1,798	3,059	10	—	197	—	121	26	2,292	3,085	5,377	30
432	2,525	885	130	911	427	12	4	5,955	3,341	9,296	31
2,361	503	5	14	3,754	1,173	412	—	13,791	1,890	15,681	32
2,183	21	3	1	4,298	1,377	41	13	6,689	1,420	8,109	33
374	92	263	20	364	21	6	—	1,459	150	1,609	34
240	9	436	22	67	10	10	—	1,930	71	2,001	35
1,668	279	301	32	12,641	3,910	257	4	17,395	4,395	21,790	36
2,000	20	2	—	122	10	177	—	2,315	30	2,345	37
83,795	20,541	760	464	3,969	91	2,149	319	103,147	21,449	124,596	38
3,733	2,405	1,189	165	2,448	70	54	—	8,606	2,666	11,272	39
1,816	293	213	26	8,328	2,907	12	—	11,935	3,330	15,265	40
3,732	2,480	579	45	34,270	22,561	149	—	44,645	25,585	70,230	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 9**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Size of Total Assets**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Total Assets Below \$50,000		Total Assets \$50,000 to \$100,000		Total Assets \$100,000 to \$250,000		Total Assets \$250,000 to \$500,000		Total Assets \$500,000 to \$1,000,000	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	7,534	5,416	6,243	2,358	7,648	2,033	3,738	847	2,225	485
	<b>Assets</b>										
2	Cash.....	\$ 21,124	\$ 7,462	\$ 33,029	\$ 5,892	\$ 72,062	\$ 10,651	\$ 72,054	\$ 12,808	\$ 83,584	\$ 14,001
3	Government Securities.....	3,087	1,471	8,745	2,602	24,050	4,086	30,071	3,822	34,932	3,634
4	Other Securities.....	4,754	2,726	13,264	5,496	42,208	12,713	53,044	16,197	74,736	24,362
5	Receivables.....	42,605	21,046	92,024	24,523	255,615	42,396	270,075	32,702	289,647	30,127
6	Inventories.....	44,975	25,136	103,470	34,072	289,265	59,581	312,362	46,233	355,176	49,965
7	Land.....	4,532	2,876	14,204	6,731	41,787	20,385	50,953	25,848	62,501	37,483
8	Buildings and Equipment.....	60,614	45,118	145,328	69,540	393,182	125,060	426,263	114,725	520,616	110,797
9	Investment in Subsidiaries.....	4,312	2,068	9,560	2,987	31,176	9,159	46,207	14,597	74,694	27,219
10	Other Assets.....	19,223	14,391	34,173	15,492	66,241	29,494	50,881	31,261	55,563	37,381
11	Total.....	205,226	122,294	453,797	167,335	1,215,586	313,525	1,311,910	298,193	1,551,449	334,969
	<b>Liabilities and Capital</b>										
12	Bank Loans.....	12,139	13,279	36,236	20,577	120,438	41,129	140,528	33,945	152,030	38,502
13	Payables.....	37,627	30,353	75,973	32,264	192,270	47,298	189,350	33,757	191,199	31,841
14	Tax Liabilities.....	4,166	550	9,601	890	29,518	1,313	40,129	1,124	51,503	1,089
15	Other Liabilities.....	25,548	26,981	49,521	29,137	120,835	52,452	118,252	42,168	135,112	43,910
16	Funded Debt.....	5,482	5,291	18,549	12,618	62,448	29,273	78,898	38,347	94,109	38,593
17	Liability Reserves.....	84	92	287	164	1,308	390	1,496	420	1,670	138
18	Depreciation Reserves.....	21,452	12,721	52,495	20,037	152,048	37,700	180,894	39,413	235,287	38,710
19	Capital Stock.....	68,018	57,861	125,199	64,175	276,862	107,941	261,008	105,626	304,762	130,252
20	Surplus.....	42,501	9,140	96,120	13,500	276,093	29,388	315,892	32,332	397,377	36,098
21	Less Deficit.....	<b>11,791</b>	<b>33,974</b>	<b>10,184</b>	<b>26,027</b>	<b>16,234</b>	<b>33,359</b>	<b>14,537</b>	<b>28,939</b>	<b>11,600</b>	<b>24,164</b>
22	Total.....	205,226	122,294	453,797	167,335	1,215,586	313,525	1,311,910	298,193	1,551,449	334,969
23	Gross Sales or Revenue.....	459,178	229,510	878,754	220,329	2,254,231	348,155	2,280,465	262,512	2,408,775	226,754
24	Current Year Profit or Loss.....	23,159	<b>16,574</b>	41,784	<b>11,578</b>	107,826	<b>15,448</b>	131,895	<b>13,248</b>	162,495	<b>9,875</b>
	<b>Selected Revenues and Charges</b>										
25	Rentals Received.....	2,624	1,320	5,826	1,674	14,286	3,264	13,151	2,510	13,401	3,104
26	Bond Interest Received.....	104	38	247	86	743	144	1,030	210	1,297	134
27	Mortgage Interest Received.....	45	13	58	20	192	44	182	31	153	7
28	Foreign Dividends Received.....	9	2	74	18	201	26	326	58	399	116
29	Canadian Dividends Received.....	424	144	1,710	327	1,392	820	3,034	2,047	5,388	3,281
30	Stock Dividends Received.....	5	9	1	—	155	82	680	207	838	1,497
31	Rentals Paid.....	8,519	6,050	10,271	3,671	17,967	3,978	12,951	2,748	12,475	1,722
32	Bond Interest Paid.....	15	33	106	56	393	156	616	374	1,081	477
33	Mortgage Interest Paid.....	161	122	587	286	1,610	621	1,726	707	1,787	621
34	Charitable Donations.....	211	71	498	95	1,446	163	1,568	143	1,647	114
35	Pension Contributions.....	106	43	279	56	1,174	124	1,670	144	2,349	204
36	Capital Cost Allowance.....	7,376	4,062	15,496	5,043	36,964	8,347	37,909	7,293	42,120	6,877
37	Depletion Charged.....	32	85	139	50	473	84	885	208	914	272
38	Cash Dividends Charged.....	2,615	559	3,478	281	9,802	721	16,890	767	25,550	2,418
39	Stock Dividends Charged.....	933	100	2,081	343	10,378	1,242	17,676	1,109	19,491	779
40	Disposals of Fixed Assets.....	4,278	5,044	8,349	3,608	16,395	4,806	15,169	3,902	12,464	2,644
41	Capital Expenditures.....	11,132	10,804	24,848	13,032	64,932	27,855	64,918	25,585	77,284	29,208

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 9—(Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Size of Total Assets

## 1951 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Total Assets \$1,000,000 to \$5,000,000		Total Assets \$5,000,000 to \$10,000,000		Total Assets \$10,000,000 to \$25,000,000		Total Assets \$25,000,000 to \$100,000,000		Total Assets over \$100,000,000		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
2,160	472	328	58	228	24	145	11	30	(a)	30,279	11,704	41,983	1
241,975	\$ 35,569	\$ 102,781	\$ 14,271	\$ 140,685	\$ 12,880	\$ 206,723	\$ 20,081	\$ 227,905	—	\$ 1,201,922	\$ 133,615	\$ 1,335,537	2
125,579	22,160	60,511	8,657	121,043	18,056	310,425	9,857	452,139	—	1,170,582	74,345	1,244,927	3
373,517	67,498	141,237	58,461	258,632	40,324	526,030	4,570	180,971	—	1,668,393	232,347	1,900,740	4
716,281	62,302	307,901	39,141	341,044	16,971	545,590	17,243	658,131	—	3,518,913	286,451	3,805,364	5
961,171	98,316	415,861	71,876	680,747	27,152	1,034,574	23,645	816,572	—	5,014,173	435,976	5,450,149	6
203,686	164,507	115,962	34,879	139,318	32,591	476,028	60,277	374,908	—	1,483,879	385,577	1,869,456	7
508,177	271,864	830,820	104,624	1,282,791	62,479	2,675,298	238,221	4,344,388	—	12,187,477	1,142,428	13,329,905	8
363,496	103,228	189,558	40,105	478,682	89,295	850,150	230,355	908,414	—	2,956,249	519,013	3,475,262	9
108,090	95,655	50,247	24,084	86,105	37,957	84,429	22,412	96,790	—	651,742	308,127	959,869	10
601,972	921,099	2,214,878	396,098	3,529,047	337,705	6,709,247	626,661	8,060,218	—	29,853,330	3,517,879	33,371,209	11
300,303	71,965	113,163	32,264	119,623	8,358	163,032	5,371	175,838	—	1,333,330	265,390	1,598,720	12
479,791	72,830	205,807	32,067	317,926	14,547	636,673	54,637	441,950	—	2,768,566	349,594	3,118,160	13
150,406	2,622	73,737	2,314	106,890	221	232,557	1,178	186,333	—	884,840	11,301	896,141	14
443,924	98,551	202,897	55,983	307,878	112,363	525,757	16,032	195,139	—	2,124,863	477,577	2,602,440	15
282,211	118,962	182,719	40,797	396,195	42,070	791,762	136,175	1,577,897	—	3,490,270	462,126	3,952,396	16
7,970	2,807	6,261	221	11,947	1,010	32,258	5,947	103,257	—	166,538	11,189	177,727	17
780,012	106,714	419,379	50,220	681,556	32,506	1,381,389	76,043	1,955,857	—	5,860,369	414,064	6,274,433	18
952,602	459,497	438,706	134,320	655,682	112,423	1,309,513	230,944	1,744,675	—	6,137,027	1,403,039	7,540,066	19
245,968	97,318	578,530	65,138	933,179	56,433	1,638,645	100,334	1,679,272	—	7,203,577	439,681	7,643,258	20
<i>41,215</i>	<i>110,167</i>	<i>6,321</i>	<i>17,226</i>	<i>1,829</i>	<i>42,226</i>	<i>2,339</i>	—	—	—	<i>116,050</i>	<i>316,082</i>	<i>432,132</i>	21
601,972	921,099	2,214,878	396,098	3,529,047	337,705	6,709,247	626,661	8,060,218	—	29,853,330	3,517,879	33,371,209	22
324,926	415,080	2,449,344	274,242	3,536,232	115,407	5,251,902	155,251	4,104,452	—	28,948,259	2,247,240	31,195,499	23
468,673	<i>18,006</i>	211,417	<i>10,376</i>	329,490	<i>5,277</i>	663,770	<i>4,839</i>	561,567	—	2,702,076	<i>105,221</i>	2,596,855	24
21,337	3,567	4,892	104	5,521	2	11,757	—	3,636	—	96,431	15,545	111,976	25
4,733	583	1,968	274	4,250	297	8,408	185	14,115	—	36,895	1,951	38,846	26
1,134	128	1,397	3	2,572	—	9,378	—	125	—	15,236	246	15,482	27
4,225	283	2,575	325	3,285	7	20,619	—	13,014	—	44,727	835	45,562	28
28,319	7,060	13,923	6,071	26,451	10,671	60,565	11,027	73,586	—	214,792	41,448	256,240	29
2,157	1,050	852	259	154	—	760	—	—	—	5,602	3,104	8,706	30
20,556	4,232	8,907	1,379	10,279	311	14,097	1,341	9,261	—	125,283	25,432	150,715	31
6,414	2,354	5,067	831	6,967	330	22,413	2,956	44,151	—	87,223	7,567	94,790	32
2,494	1,051	584	30	3,446	1	293	—	12	—	12,700	3,439	16,139	33
4,596	220	1,612	63	2,936	59	5,838	106	4,339	—	24,691	1,034	25,725	34
9,800	553	5,229	324	8,467	388	20,377	1,694	45,525	—	94,976	3,530	98,506	35
102,860	14,818	55,530	7,675	76,638	2,887	152,268	7,405	180,668	—	707,829	64,407	772,236	36
6,443	1,202	13,105	1,381	10,674	679	30,303	657	54,919	—	117,887	4,618	122,505	37
95,964	6,426	66,852	7,326	116,788	5,481	250,638	8,231	245,912	—	834,489	32,210	866,699	38
51,798	3,747	16,074	658	16,335	357	669	—	—	—	135,435	8,335	143,770	39
34,489	10,216	12,203	2,243	20,589	1,699	20,757	412	25,080	—	169,773	34,574	204,347	40
194,779	79,816	97,485	18,692	145,769	17,432	296,812	15,844	507,315	—	1,485,274	238,268	1,723,542	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped elsewhere to conceal identity.



TABLE 10

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
By Income Classes**

**1951 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	4,281	2,757	2,117	1,617	1,399	5,643	2,824
	<b>Assets</b>							
2	Cash.....	\$ 13,387	\$ 11,290	\$ 12,104	\$ 9,690	\$ 8,902	\$ 39,781	\$ 32,489
3	Government Securities.....	6,455	5,255	3,670	2,887	4,021	18,345	13,540
4	Other Securities.....	28,352	21,968	19,949	12,443	34,550	69,204	35,481
5	Receivables.....	39,482	37,694	43,910	32,340	29,245	167,472	111,866
6	Inventories.....	54,305	42,807	42,213	39,280	33,087	199,490	133,278
7	Land.....	29,427	12,758	10,550	7,167	9,445	42,024	26,558
8	Buildings and Equipment.....	126,349	92,108	71,810	74,557	55,444	300,189	202,358
9	Investment in Subsidiaries.....	29,133	16,976	12,457	10,279	37,102	78,086	99,686
10	Other Assets.....	21,511	17,136	14,391	10,172	10,901	48,737	49,325
11	<b>Total.....</b>	<b>384,401</b>	<b>257,992</b>	<b>231,054</b>	<b>198,815</b>	<b>222,697</b>	<b>963,328</b>	<b>704,581</b>
	<b>Liabilities and Capital</b>							
12	Bank Loans.....	33,265	22,557	21,067	20,368	15,146	98,490	67,653
13	Payables.....	40,531	37,121	32,303	24,570	24,954	145,081	83,562
14	Tax Liabilities.....	1,085	1,077	6,203	1,509	1,432	8,960	8,743
15	Other Liabilities.....	46,304	32,693	28,382	24,236	17,871	106,524	82,774
16	Funded Debt.....	33,848	22,791	16,222	11,441	27,465	84,040	89,533
17	Liability Reserves.....	236	118	208	94	280	775	751
18	Depreciation Reserves.....	41,225	34,307	27,302	30,534	23,380	119,434	85,668
19	Capital Stock.....	114,255	78,664	64,588	57,889	69,827	230,984	159,664
20	Surplus.....	49,392	36,348	38,875	35,618	50,185	187,379	134,458
21	Less <i>Deficit</i> .....	<i>11,740</i>	<i>7,684</i>	<i>4,096</i>	<i>7,444</i>	<i>7,843</i>	<i>18,339</i>	<i>8,225</i>
22	<b>Total.....</b>	<b>348,401</b>	<b>257,992</b>	<b>231,054</b>	<b>198,815</b>	<b>222,697</b>	<b>963,328</b>	<b>704,581</b>
23	Gross Sales or Revenue.....	348,024	296,249	282,595	245,407	252,300	1,396,808	899,542
24	Current Year Profit.....	1,801	3,986	5,203	5,594	6,238	42,789	34,064
	<b>Selected Revenues and Charges</b>							
25	Rentals Received.....	5,966	3,315	3,008	2,922	1,959	11,150	7,503
26	Bond Interest Received.....	188	216	157	93	182	699	719
27	Mortgage Interest Received.....	31	35	24	62	31	175	60
28	Foreign Dividends Received.....	16	38	365	37	233	190	2,045
29	Canadian Dividends Received.....	4,908	1,340	1,994	2,375	3,381	4,624	4,186
30	Stock Dividends Received.....	145	13	89	9	2	1,257	357
31	Rentals Paid.....	4,812	4,090	3,047	2,613	2,402	11,577	6,960
32	Bond Interest Paid.....	262	287	108	73	80	716	795
33	Mortgage Interest Paid.....	811	485	308	276	260	1,257	856
34	Charitable Donations.....	349	162	148	134	3,119	776	605
35	Pension Contributions.....	126	300	102	111	140	724	569
36	Capital Cost Allowance.....	8,797	7,093	5,603	5,813	4,607	25,844	17,461
37	Depletion Charged.....	66	70	54	27	65	606	361
38	Cash Dividends Charged.....	3,025	1,144	2,033	987	2,079	6,881	6,765
39	Stock Dividends Charged.....	754	288	431	829	2,020	3,324	3,508
40	Disposals of Fixed Assets.....	3,922	2,365	2,041	1,563	2,001	8,996	6,965
41	Capital Expenditures.....	21,549	13,342	8,830	9,474	8,758	49,834	28,302

Bold italic figures denote deficit.



TABLE 10—(Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
By Income Classes

## 1951 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
1,447	1,017	2,610	1,759	1,498	617	319	294	80	30,279	1
\$ 20,485	\$ 17,259	\$ 68,484	\$ 76,956	\$ 144,778	\$ 113,403	\$ 110,454	\$ 224,140	\$ 298,320	\$ 1,201,922	2
10,685	10,299	34,276	34,904	102,102	78,376	190,842	205,687	449,238	1,170,582	3
25,212	48,614	106,309	143,288	265,098	176,423	273,570	272,759	135,173	1,668,393	4
77,131	63,111	218,241	263,783	418,571	291,332	289,291	709,039	726,405	3,518,913	5
102,229	69,811	236,276	307,607	511,638	468,337	390,066	972,162	1,411,587	5,014,173	6
18,174	19,797	57,214	70,358	102,007	120,195	92,527	304,900	560,778	1,483,879	7
127,801	96,888	374,735	483,632	812,376	847,312	622,328	2,451,397	5,448,193	12,187,477	8
24,664	41,097	193,614	99,018	247,697	268,414	268,205	578,121	951,700	2,956,249	9
14,664	16,783	40,508	43,350	55,953	53,682	50,897	81,466	122,266	651,742	10
421,045	383,659	1,329,657	1,522,896	2,660,220	2,417,474	2,288,180	5,799,671	10,103,660	29,853,330	11
46,730	43,671	104,775	134,934	159,310	123,002	83,947	193,064	165,351	1,333,330	12
70,538	43,300	146,462	175,506	328,674	266,966	333,252	437,290	578,456	2,768,566	13
6,694	6,316	29,044	40,109	75,556	69,707	73,822	200,397	354,186	884,840	14
32,749	42,957	129,225	131,372	232,702	198,924	179,226	445,934	392,990	2,124,863	15
28,765	29,184	112,899	110,763	224,788	238,485	218,709	771,492	1,469,845	3,490,270	16
196	238	1,673	1,728	6,842	4,590	5,425	23,339	120,045	166,538	17
57,363	41,977	174,877	242,508	419,142	420,771	306,771	1,202,817	2,632,293	5,860,369	18
89,558	85,186	270,336	294,246	524,751	461,883	405,934	1,212,619	2,016,643	6,137,027	19
94,514	93,012	371,246	399,481	701,070	638,731	683,455	1,315,962	2,373,851	7,203,577	20
6,062	2,182	10,880	7,751	12,615	5,585	2,361	3,243	—	116,050	21
421,045	383,659	1,329,657	1,522,896	2,660,220	2,417,474	2,288,180	5,799,671	10,103,660	29,853,330	22
628,773	553,730	1,636,023	2,186,651	2,796,909	2,549,124	1,897,201	5,590,818	7,388,105	28,948,259	23
25,081	22,700	92,017	123,286	236,580	215,179	220,303	606,402	1,060,853	2,702,076	24
3,881	3,014	12,560	8,036	8,692	3,586	2,322	14,499	4,018	96,431	25
288	420	1,392	1,759	3,955	2,602	4,144	6,510	13,571	36,895	26
50	88	436	499	3,370	3,698	3,632	2,869	176	15,236	27
184	289	2,167	1,913	6,310	8,931	3,995	6,935	11,079	44,727	28
2,515	1,256	7,204	8,787	10,235	20,545	36,881	33,800	70,761	214,792	29
58	89	1,332	71	298	1,014	—	868	—	5,602	30
4,190	3,493	9,688	11,251	13,639	8,299	7,126	17,751	14,345	125,283	31
291	212	1,890	2,455	4,121	5,769	5,460	21,596	43,108	87,223	32
525	2,422	1,268	888	1,176	1,481	347	297	43	12,700	33
362	352	1,175	1,584	2,288	2,472	2,890	1,452	6,823	24,691	34
425	400	1,393	3,031	4,430	5,269	4,873	15,932	57,151	94,976	35
11,089	8,236	30,224	37,216	57,145	51,191	37,994	138,647	260,869	707,829	36
381	182	1,394	1,776	4,643	6,082	3,763	20,911	77,506	117,887	37
5,273	2,636	20,162	20,286	46,356	68,713	59,563	186,444	402,142	834,489	38
3,089	1,897	13,521	14,433	25,677	23,197	13,767	28,700	—	135,435	39
5,989	3,337	11,777	18,544	19,861	12,957	9,422	29,975	30,058	169,773	40
17,264	16,115	52,111	64,284	101,269	91,098	74,858	304,010	624,176	1,485,274	41

Bold italic figures denote deficit.









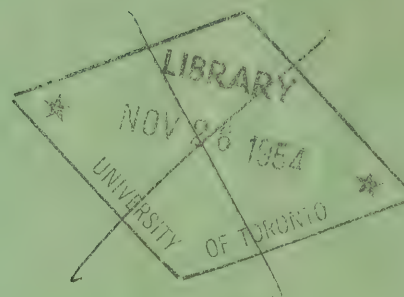


CANADA

DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

TAXATION STATISTICS

1954



*Authorized for Publication by*

**THE HONOURABLE JAMES J. McCANN**

*Minister of National Revenue*

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DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

## TAXATION STATISTICS

### INTRODUCTION

This publication is the ninth annual volume of "Taxation Statistics". The statistics presented herein have been prepared by the Taxation Division of the Department of National Revenue, which Division administers the Acts under which taxes are levied on incomes and successions.

Some of the most interesting figures have been condensed into short tables with the basic data expressed in averages and percentages. These Statistics of General Interest are followed by detailed statistics in three principal sections and an Appendix to Section III.

Section I deals with the annual tax collections of the Division during the government fiscal years up to, and including, the fiscal year ending March 31, 1954. This section relates to the actual collection of tax during a fiscal year while Sections II and III are based entirely upon an analysis of 1952 income tax returns. Although a relationship must exist between taxes collected and the declaration of tax liability by the taxpayers, the two are not identical quantities and are not reported through the same channels. For example, collections during the fiscal year ending March 31, 1954 included payments on account of taxes for the years 1954, 1953, 1952 and earlier taxation years.

Section II is devoted to an analysis of the tax returns filed by individuals for the 1952 taxation year. This analysis is based on a study of a 10% sample of such returns filed. The sampling technique greatly speeds up the analysis of the large volume of returns and is believed to be accurate in overall results and in the larger groups. In very small groups considerable distortion may result and less reliance can be placed on the resulting figures. For this reason, where the results of the sampling indicate that there are less than 100 taxpayers in a particular group, the figures are not shown but are replaced by an asterisk which indicates that the group was too small to be satisfactorily sampled.

The Appendix to Section III is an historical report showing corporation income earned in the years 1947-1951 inclusive in those provinces which had Tax Agreements with the Federal Government and which as a result levied a 5% tax on corporation income earned in the province. The allocation of corporation income in this Appendix is on the basis of the province in which the income was earned, whereas in Section III, Tables 6 and 7, the allocation is on the basis of the province in which the return was filed.

J. GEAR McENTYRE,  
Deputy Minister of  
National Revenue for Taxation,  
Department of National Revenue.





*Statistics of General Interest*

## Statistics of General Interest

### Canadian Taxpayers By Income—1952

INCOME CLASS	NUMBER	INCOME			TAX		
		Total Income (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Under \$1,000.....	24,550	\$ 15.6	0.15%	0.15%	\$ 1.0	0.09%	0.09%
\$1,000 - 1,100.....	53,210	56.4	0.55	0.70	0.7	0.07	0.16
1,100 - 1,200.....	67,890	78.4	0.76	1.46	1.8	0.17	0.33
1,200 - 1,300.....	69,860	87.1	0.85	2.31	2.9	0.27	0.60
1,300 - 1,400.....	71,100	95.8	0.93	3.24	4.1	0.38	0.98
1,400 - 1,500.....	71,360	103.3	1.01	4.25	5.3	0.49	1.47
1,500 - 1,600.....	77,950	120.6	1.17	5.42	6.9	0.64	2.11
1,600 - 1,700.....	75,630	124.7	1.21	6.63	7.9	0.74	2.85
1,700 - 1,800.....	76,660	133.9	1.30	7.93	9.2	0.86	3.71
1,800 - 1,900.....	77,310	142.8	1.39	9.32	10.5	0.98	4.69
1,900 - 2,000.....	71,160	138.9	1.35	10.67	10.9	1.02	5.71
2,000 - 2,100.....	78,090	160.0	1.56	12.23	11.4	1.06	6.77
2,100 - 2,200.....	82,860	178.1	1.73	13.96	12.5	1.17	7.94
2,200 - 2,300.....	89,810	201.8	1.97	15.93	13.8	1.29	9.23
2,300 - 2,400.....	94,110	221.0	2.15	18.08	14.3	1.33	10.56
2,400 - 2,500.....	102,770	251.6	2.45	20.53	15.7	1.46	12.02
2,500 - 2,600.....	106,350	271.2	2.64	23.17	16.9	1.58	13.60
2,600 - 2,700.....	109,900	290.9	2.83	26.00	17.6	1.64	15.24
2,700 - 2,800.....	109,880	301.9	2.94	28.94	18.5	1.73	16.97
2,800 - 2,900.....	107,660	306.4	2.98	31.92	18.6	1.74	18.71
2,900 - 3,000.....	105,090	309.9	3.02	34.94	19.3	1.80	20.51
3,000 - 3,100.....	105,310	320.7	3.12	38.06	20.4	1.90	22.41
3,100 - 3,200.....	101,670	319.9	3.11	41.17	20.9	1.95	24.36
3,200 - 3,300.....	98,440	319.3	3.11	44.28	21.4	2.00	26.36
3,300 - 3,400.....	91,580	306.4	2.98	47.26	21.3	1.98	28.34
3,400 - 3,500.....	84,220	290.1	2.82	50.08	21.1	1.97	30.31
3,500 - 3,600.....	78,910	279.6	2.72	52.80	20.6	1.92	32.23
3,600 - 3,700.....	71,770	261.6	2.55	55.35	20.1	1.88	34.11
3,700 - 3,800.....	63,700	238.4	2.32	57.67	18.8	1.75	35.86
3,800 - 3,900.....	58,190	223.7	2.18	59.85	18.4	1.71	37.57
3,900 - 4,000.....	54,960	216.8	2.11	61.96	18.1	1.69	39.26
4,000 - 4,100.....	47,230	191.2	1.86	63.82	16.6	1.54	40.80
4,100 - 4,200.....	42,220	175.0	1.70	65.52	15.6	1.46	42.26
4,200 - 4,300.....	38,370	162.8	1.58	67.10	14.7	1.37	43.63
4,300 - 4,400.....	33,040	143.6	1.40	68.50	13.5	1.26	44.89
4,400 - 4,500.....	30,690	136.6	1.33	69.83	13.0	1.21	46.10
4,500 - 4,600.....	28,520	129.7	1.26	71.09	12.7	1.18	47.28
4,600 - 4,700.....	24,120	112.1	1.09	72.18	11.2	1.04	48.32
4,700 - 4,800.....	21,180	100.5	0.98	73.16	10.3	0.96	49.28
4,800 - 4,900.....	20,490	99.2	0.97	74.13	10.1	0.94	50.22
4,900 - 5,000.....	17,350	85.9	0.84	74.97	9.0	0.84	51.06
5,000 - 6,000.....	113,790	617.6	6.01	80.98	70.5	6.58	57.64
6,000 - 7,000.....	54,790	352.8	3.44	84.42	46.3	4.32	61.96
7,000 - 8,000.....	29,610	220.6	2.15	86.57	32.0	2.99	64.95
8,000 - 9,000.....	18,500	156.2	1.52	88.09	24.6	2.30	67.25
9,000 - 10,000.....	13,610	128.7	1.25	89.34	22.0	2.05	69.30
10,000 - 15,000.....	33,740	406.3	3.96	93.30	82.8	7.73	77.03
15,000 - 20,000.....	11,940	203.8	1.99	95.29	53.8	5.02	82.05
20,000 - 25,000.....	5,460	121.6	1.18	96.47	37.8	3.53	85.58
25,000 - 50,000.....	6,660	220.0	2.14	98.61	84.2	7.86	93.44
50,000 - 100,000.....	1,510	94.9	0.92	99.53	44.1	4.12	97.56
Over 100,000.....	330	48.1	0.47	100.00	26.1	2.44	100.00
Grand Total.....	3,125,100	\$10,274.0	100.00%		\$ 1,071.8	100.00%	

NOTE: For further information see Section II, page 28.

## Statistics of General Interest

### Canadian Taxpayers By Occupation—1952

OCCUPATION (Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Consulting Engineers and Architects. . . . .	1,740	\$ 12,266	\$ 21.3	0.21%	\$ 3,644	\$ 6.3	0.59%
Medical Doctors and Surgeons. . . . .	9,520	10,522	100.2	0.98	2,518	24.0	2.24
Lawyers and Notaries. . . . .	5,050	9,222	46.6	0.45	2,125	10.7	1.00
Accountants. . . . .	2,310	8,026	18.5	0.18	1,871	4.3	0.40
Dentists. . . . .	3,790	7,112	27.0	0.26	1,186	4.5	0.42
Investors. . . . .	55,870	5,949	332.4	3.23	1,321	73.8	6.89
Business Partners. . . . .	50,600	5,805	293.8	2.85	1,121	56.7	5.29
Osteopaths and Chiropractors. . . . .	1,450	5,476	7.9	0.08	778	1.1	0.11
Sole Business Proprietors with Employees. . . . .	85,480	5,274	450.8	4.39	829	70.9	6.61
Estates. . . . .	5,550	5,058	29.0	0.28	519	2.9	0.27
Salesmen. . . . .	33,230	4,599	152.8	1.49	582	19.3	1.80
Deceased. . . . .	5,620	4,550	25.6	0.25	639	3.6	0.34
Entertainers. . . . .	1,980	4,503	8.9	0.09	617	1.2	0.11
Forestry Operators. . . . .	1,630	4,402	7.2	0.07	564	0.9	0.09
Other Professionals. . . . .	2,440	4,197	10.2	0.10	561	1.4	0.13
Farmers. . . . .	67,830	3,967	269.0	2.62	405	27.5	2.57
Fishermen. . . . .	2,640	3,732	9.9	0.10	398	1.1	0.10
Pensioners. . . . .	8,370	3,182	26.6	0.26	300	2.5	0.23
Employees. . . . .	2,753,590	3,036	8,361.0	81.38	274	753.4	70.29
Unclassified. . . . .	750	3,035	2.3	0.02	323	0.2	0.02
Sole Business Props. without Employees. . . . .	22,240	2,992	66.5	0.65	223	5.0	0.46
Nurses. . . . .	3,420	1,894	6.5	0.06	136	0.5	0.04
Grand Total. . . . .	3,125,100	\$ 3,288	\$ 10,274.0	100.00%	\$ 343	\$ 1,071.8	100.00%
Employees Sub-Divided as follows:							
Municipal Governments. . . . .	77,030	\$ 3,126	\$ 240.8	2.35	\$ 216	\$ 16.7	1.55
Business Enterprises. . . . .	2,318,490	3,067	7,110.7	69.21	283	655.9	61.20
Dominion Government. . . . .	122,380	3,026	370.3	3.60	230	28.2	2.63
Educational Institutions. . . . .	63,050	3,025	190.8	1.86	281	17.7	1.65
Provincial Governments. . . . .	84,420	2,951	249.0	2.42	235	19.8	1.85
All Others. . . . .	21,160	2,560	54.2	0.53	204	4.3	0.40
Other Institutions. . . . .	62,590	2,191	137.1	1.33	166	10.4	0.97
Agricultural Enterprises. . . . .	3,080	1,842	5.7	0.06	108	0.3	0.03
Private Individuals. . . . .	1,390	1,746	2.4	0.02	94	0.1	0.01
Total Employees. . . . .	2,753,590	\$ 3,036	\$ 8,361.0	81.38%	\$ 274	\$ 753.4	70.29%

NOTE: For further information see Section II, page 36.



# Statistics of General Interest

## Canadian Taxpayers by Place of Residence—1952

PLACE OF RESIDENCE (Cities Having More Than 5,000 Tax- payers Arranged in Order of Average Income)	NUMBER	INCOME			TAX		
		Average Income	Total Income (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
<b>Specified Cities</b>							
Trail and Rossland.....	6,460	\$ 3,789	\$ 24.5	0.23%	\$ 431	\$ 2.8	0.26%
Sarnia.....	12,690	3,689	46.8	0.45	408	5.2	0.48
Sault Ste. Marie.....	13,360	3,631	48.5	0.47	403	5.4	0.50
St. Catharines.....	20,850	3,528	73.6	0.71	392	8.2	0.76
Shawinigan Falls.....	9,540	3,488	33.3	0.32	247	2.4	0.22
Toronto.....	468,620	3,455	1,619.4	15.76	439	206.0	19.22
Niagara Falls.....	16,240	3,453	56.1	0.54	366	5.9	0.56
Welland.....	11,240	3,449	38.8	0.37	337	3.8	0.35
Montreal.....	409,620	3,438	1,408.6	13.71	396	162.3	15.15
Sudbury and Copper Cliff.....	19,180	3,431	65.8	0.64	332	6.4	0.59
Calgary.....	52,590	3,421	179.9	1.75	397	20.9	1.95
Oshawa.....	15,670	3,393	53.2	0.51	355	5.6	0.52
Lethbridge.....	8,250	3,390	28.0	0.27	372	3.1	0.29
Windsor.....	48,740	3,370	164.3	1.60	326	15.9	1.49
Hamilton.....	92,460	3,368	311.5	3.03	364	33.7	3.14
Vancouver.....	163,090	3,365	548.8	5.34	374	61.0	5.69
Victoria.....	31,210	3,361	104.9	1.02	369	11.5	1.08
Chatham.....	7,410	3,345	24.8	0.24	352	2.6	0.24
Fort William and Port Arthur.....	26,780	3,335	89.3	0.86	334	9.0	0.84
Belleville.....	7,190	3,316	23.8	0.23	321	2.3	0.22
Ottawa.....	73,530	3,304	243.0	2.36	370	27.3	2.55
St. John's, Newfoundland.....	12,940	3,273	42.4	0.66	330	4.3	0.40
Quebec.....	39,480	3,272	129.2	1.25	351	13.9	1.29
Kitchener.....	24,780	3,267	81.0	0.78	387	9.6	0.90
Owen Sound.....	5,020	3,267	16.4	0.15	330	1.7	0.15
Galt.....	7,540	3,261	24.6	0.23	355	2.7	0.25
Three Rivers.....	8,820	3,248	28.7	0.27	262	2.3	0.22
Edmonton.....	66,270	3,243	215.0	2.09	351	23.3	2.17
St. Thomas.....	6,530	3,239	21.2	0.20	274	1.8	0.17
Brantford.....	17,110	3,218	55.1	0.53	298	5.1	0.48
Alberni and Port Alberni.....	5,010	3,212	16.1	0.15	269	1.4	0.13
North Bay.....	5,890	3,195	18.8	0.18	264	1.6	0.15
Moose Jaw.....	8,200	3,193	26.2	0.25	307	2.5	0.23
Timmins, Porcupine and Schumacher.....	10,370	3,185	33.0	0.32	264	2.7	0.26
Peterborough.....	12,830	3,167	40.6	0.39	277	3.6	0.33
Winnipeg.....	115,320	3,162	364.7	3.55	324	37.4	3.49
Regina.....	26,290	3,159	83.1	0.80	332	8.7	0.82
Kingston.....	13,340	3,156	42.1	0.40	309	4.1	0.39
Sydney and Glace Bay.....	13,020	3,152	41.1	0.39	232	3.0	0.28
Saskatoon.....	17,770	3,146	55.9	0.54	319	5.7	0.53
London.....	40,170	3,129	125.7	1.22	321	12.9	1.20
Stratford.....	5,530	3,080	17.0	0.16	270	1.5	0.14
Woodstock.....	5,440	3,078	16.7	0.16	304	1.7	0.15
New Westminster.....	20,070	3,056	61.4	0.59	262	5.3	0.49
Guelph.....	10,060	3,043	30.6	0.29	291	2.9	0.27
Moncton.....	10,140	3,043	30.9	0.30	252	2.6	0.24
Halifax.....	32,100	3,024	97.1	0.94	274	8.8	0.82
Sherbrooke.....	11,280	3,023	34.1	0.33	253	2.9	0.27
Cornwall.....	8,720	3,003	26.2	0.25	234	2.0	0.19
Brandon.....	6,240	2,970	18.5	0.18	252	1.6	0.15
Saint John, New Brunswick.....	18,100	2,946	53.3	0.52	247	4.5	0.42
Hull.....	11,080	2,780	30.8	0.29	205	2.3	0.21
Total of Specified Cities.....	2,110,180	3,347	7,064.4	68.77	372	785.7	73.29
All Other Areas.....	1,001,400	3,169	3,173.7	30.89	280	281.1	26.23
Total Resident in Canada.....	3,111,580	3,290	10,238.1	99.66	342	1,066.8	99.52
<b>Non-Resident Taxpayers</b>							
British Commonwealth.....	2,070	2,173	4.5	0.04	239	0.5	0.05
United States.....	10,600	2,735	29.0	0.28	400	4.2	0.40
Elsewhere.....	850	2,823	2.4	0.02	316	0.3	0.03
Grand Total.....	3,125,100	\$ 3,288	\$ 10,274.0	100.00%	\$ 342	\$ 1,071.8	100.00%

NOTE: For further information see Section II, page 40.

## Statistics of General Interest

### Active Taxable Companies Reporting a Profit By Income—1952

INCOME CLASS	NUMBER	CURRENT YEAR PROFIT			TAX (Including Old Age Security Tax)		
		Total Profit (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative	Total Tax (In Millions)	Per Cent of Grand Total	Per Cent of Grand Total Cumulative
Less than \$ 1,000.....	4,693	\$ 2.0	0.08%	0.08%	\$ 0.3	0.03%	0.03%
\$ 1,000- 2,000.....	2,932	4.3	0.16	0.24	0.7	0.06	0.09
2,000- 3,000.....	2,209	5.4	0.21	0.45	1.0	0.08	0.17
3,000- 4,000.....	1,858	6.4	0.24	0.69	1.2	0.10	0.27
4,000- 5,000.....	1,522	6.8	0.26	0.95	1.3	0.10	0.37
5,000- 10,000.....	6,483	49.2	1.87	2.82	9.9	0.80	1.17
10,000- 15,000.....	2,965	35.5	1.35	4.17	8.8	0.71	1.88
15,000- 20,000.....	1,466	25.4	0.97	5.14	8.0	0.65	2.53
20,000- 25,000.....	1,100	24.6	0.93	6.07	8.6	0.70	3.23
25,000- 50,000.....	2,603	92.4	3.51	9.58	36.7	2.98	6.21
50,000- 100,000.....	1,756	125.2	4.76	14.34	54.9	4.46	10.67
100,000- 250,000.....	1,476	232.4	8.83	23.17	108.5	8.83	19.50
250,000- 500,000.....	639	219.5	8.34	31.51	103.3	8.41	27.91
500,000- 1,000,000.....	364	250.6	9.53	41.04	121.6	9.90	37.81
1,000,000- 5,000,000.....	293	599.9	22.80	63.84	290.7	23.66	61.47
Over 5,000,000.....	73	951.3	36.16	100.00	473.3	38.53	100.00
Total.....	32,432	\$ 2,630.9	100.00%		\$ 1,228.8	100.00%	

NOTE: For further information see Section III, page 86.

### Active Taxable Companies Reporting a Profit By Industrial Division—1952

INDUSTRIAL DIVISION (arranged in order of Average Profit)	NUMBER	CURRENT YEAR PROFIT			TAX (Including Old Age Security Tax)		
		Average Profit	Total Profit (In Millions)	Per Cent of Grand Total	Average Tax	Total Tax (In Millions)	Per Cent of Grand Total
Mining.....	469	\$ 344,561	\$ 161.6	6.14%	\$ 168,339	\$ 79.0	6.42%
Manufacturing.....	8,233	173,058	1,424.8	54.15	83,277	685.6	55.80
Public Utilities.....	1,681	159,021	267.3	10.16	74,805	125.7	10.23
Finance.....	4,088	51,648	211.1	8.03	22,272	91.1	7.41
Wholesale Trade.....	5,702	44,322	252.7	9.61	20,124	114.8	9.34
Construction.....	1,789	37,127	66.4	2.52	15,912	28.5	2.32
Retail Trade.....	6,280	27,016	169.7	6.45	11,599	72.8	5.93
Agriculture, Fishing and Forestry.....	568	24,548	14.0	0.53	10,155	5.8	0.47
Service.....	3,593	17,554	63.1	2.40	7,110	25.5	2.08
Unclassified.....	29	8,310	0.2	0.01	2,724	0.0	0.00
Total.....	32,432	\$ 81,120	\$ 2,630.9	100.00%	\$ 37,889	\$ 1,228.8	100.00%

NOTE: For further information see Section III, page 86.





**SECTION I**  
**COLLECTION STATISTICS**

## COLLECTIONS OF THE TAXATION DIVISION OF THE DEPARTMENT OF NATIONAL REVENUE

**Table 1—Annual Collections and Costs**—The Taxation Division of the Department of National Revenue administers two Acts of the Government of Canada, namely:

“The Income Tax Act”,

“The Dominion Succession Duty Act” enacted 1941.

The Income War Tax Act originally enacted in 1917 was replaced by the Income Tax Act enacted in 1948. This Act was revised and re-enacted, effective for the 1953 and subsequent taxation years. During the war of 1914-1918 there was also enacted the “Business Profits War Tax Act”, the administration of which was eventually merged with the Income War Tax Act Administration. Shortly after the outbreak of war in 1939, the Excess Profits Tax Act was imposed to divert a portion of expanded wartime profits to finance the war. This Act remained in effect for partnerships until December 31, 1946, and for corporations until December 31, 1947. In Table 1, the collections under the “Business Profits War Tax Act” and “The Excess Profits Tax Act” are shown in the same column but are so separated in time as to be clearly distinguishable.

The cost of collecting the total annual revenues is also shown in Table 1. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

**Table 2—Collections 1953-54 Fiscal Year**—The Income Tax Act levies several different taxes on income, and these, together with collections under the Dominion Succession Duty Act are shown by District Taxation Offices for the 1953-54 fiscal year. Collections are reported separately for the first time for the St. Catharines District Taxation Office, which was created by the transfer of the counties of Lincoln and Welland from the Hamilton District Taxation Office. A brief description of the taxes levied under the Income Tax Act follows:

**GENERAL INCOME TAX ON INDIVIDUALS**—Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 32 of the Act, as amended. The detailed rates for the

1952 taxation year are given in Section II of this report, page 26. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source.

Amounts shown as direct payments include collections of Deferred Tax and Gift Tax. Gift Tax is levied under Section III of the Act at rates ranging from 10% to 28%. A separate tabulation of the amounts collected from Gift Tax and Deferred Tax up to and including the 1951 fiscal year may be found on page 17 of “Taxation Statistics 1951”.

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in Section 39. The detailed rates for the 1952 taxation year are given in Section III of this report, page 74.

**TAX ON UNDISTRIBUTED INCOME**—This is levied under Section 105 of the Act. The right to elect to pay tax on the undistributed income on hand originally granted in 1945 to private companies was extended in 1951 to other corporations. The rate in effect in 1953 was 15%.

**NON-RESIDENT TAX**—Under Section 106 of the Act taxes at rates varying from 5% to 15% in respect of certain types of income from Canada are levied on non-residents of Canada.

**OLD AGE SECURITY TAX**—Under Section 10 of the Old Age Security Act, a tax of 2% of taxable income, or sixty dollars whichever was the lesser was levied on individuals for 1953, and 2% on the taxable income of corporations other than non-resident-owned investment corporations on income earned in 1953. In these tables, collections of Old Age Security Tax are included with income tax.

**Table 3—Tax Collections by Provinces**—Total collections and those of individual and corporation general income tax, tax on undistributed income, non-resident tax and succession duties for the fiscal years 1948 to 1954 inclusive are shown by Provinces in Table 3. The provincial allocation of collections is based upon the location of the District Office in which the revenue was collected. Edmonton, Ottawa and Charlottetown are District Offices whose administrative area is not confined to one province.

**Table 4—Subdivision of Collections under the Income Tax Act**—This is an historical table showing the collections of the different taxes under the Income Tax Act since inception.

**TABLE 1**  
**ANNUAL COLLECTIONS AND COSTS OF THE TAXATION DIVISION**  
**Department of National Revenue**

Fiscal Year Ended March 31	Income Tax	Excess Profits Tax	Succession Duties	Total	Total Annual Cost	Percentage Cost of Collection
	\$	\$	\$	\$	\$	%
1917	—	12,506,517	—	12,506,517	58,175	0.46
1918	—	21,271,084	—	21,271,084	108,197	0.51
1919	9,349,720	32,970,062	—	42,319,782	495,798	1.17
1920	20,263,740	44,145,184	—	64,408,924	1,145,088	1.78
1921	46,381,824	40,841,401	—	87,223,225	1,953,988	2.24
1922	78,684,355	22,815,667	—	101,500,022	2,277,350	2.24
1923	59,711,538	13,031,462	—	72,743,000	2,040,461	2.80
1924	54,204,028	4,752,681	—	58,956,709	1,935,242	3.28
1925	56,248,043	2,704,427	—	58,952,470	1,693,025	2.87
1926	55,571,962	1,173,449	—	56,745,411	1,726,057	3.04
1927	47,386,309	710,102	—	48,096,411	1,719,760	3.58
1928	56,571,047	956,031	—	57,527,078	1,948,077	3.39
1929	59,422,323	455,232	—	59,877,555	2,124,910	3.55
1930	69,020,726	173,300	—	69,194,026	2,138,997	3.10
1931	71,048,022	34,430	—	71,082,452	2,156,439	3.03
1932	61,254,400	3,000	—	61,257,400	2,131,151	3.48
1933	62,066,697	54	—	62,066,751	1,964,326	3.16
1934	61,399,172	Nil	—	61,399,172	1,913,894	3.12
1935	66,808,066	"	—	66,808,066	1,969,808	2.95
1936	82,709,803	"	—	82,709,803	2,114,358	2.56
1937	102,365,242	"	—	102,365,242	2,132,280	2.08
1938	120,365,532	"	—	120,365,532	2,254,961	1.87
1939	142,026,138	"	—	142,026,138	2,425,700	1.70
1940	134,448,566	"	—	134,448,566	2,488,268	1.85
1941	248,143,022	23,995,269	—	272,138,291	2,891,438	1.06
1942	510,243,017	135,168,345	6,956,574	652,367,936	3,839,989	0.59
1943	910,188,672	454,580,677	13,273,483	1,378,042,832	5,442,752	0.39
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706	7,959,762	0.49
1945	1,072,758,068	465,805,356	17,250,798	1,555,814,222	9,926,241	0.64
1946	937,729,273	494,196,483	21,447,574	1,453,373,330	11,796,342	0.81
1947	963,458,245	448,697,443	23,576,071	1,435,731,759	13,734,591	0.96
1948	1,059,848,357	227,030,494	30,828,040	1,317,706,891	19,627,980	1.49
1949	1,297,999,404	44,791,918	25,549,777	1,368,341,099	28,061,931	2.05
1950	1,272,650,191	—1,788,387*	29,919,780	1,300,781,584	28,103,621	2.16
1951	1,513,135,510	10,140,910	33,599,089	1,556,875,509	25,174,064	1.62
1952	2,163,473,408†	2,364,909	38,207,985	2,204,046,302	21,873,960	0.99
1953	2,555,890,089†	—	38,070,529	2,593,960,618	21,810,176	0.84
1954	2,578,903,505†	—	39,137,594	2,618,041,099	22,930,768	0.88
Totals	19,753,485,049	2,972,245,340	332,837,125	23,058,567,514	266,089,925	1.15

\* Debit amount, indicating that refunds were in excess of collections.

† Includes collections of Old Age Security Tax.



**TABLE 2**  
**COLLECTIONS 1953-54 FISCAL YEAR**  
**By Provinces and Taxation Districts**

Province and District Taxation Office	General Income Tax and Old Age Security Tax			
	Individuals			Corporations
	Direct Payments	Tax Deductions at Source	Total	
<b>Newfoundland:</b>	\$	\$	\$	\$
St. John's District.....	4,682,019.20	6,999,161.52	11,681,180.72	11,291,154.08
<b>Prince Edward Island:</b>				
Charlottetown District.....	1,023,664.26	581,788.96	1,605,453.22	1,206,515.15
<b>Nova Scotia:</b>				
Halifax District.....	6,688,843.78	8,948,428.77	15,637,272.55	17,129,665.06
Sydney District.....	1,553,705.69	3,323,920.07	4,877,625.76	1,038,569.97
Total.....	8,242,549.47	12,272,348.84	20,514,898.31	18,168,235.03
<b>New Brunswick:</b>				
Saint John District.....	5,597,918.09	13,943,136.45	19,541,054.54	13,445,419.31
<b>Quebec:</b>				
Quebec District.....	13,451,634.32	12,776,052.96	26,227,687.28	28,252,661.27
Sherbrooke District.....	4,068,197.54	4,914,838.64	8,983,036.18	4,500,117.77
Montreal District.....	72,596,931.25	176,272,155.60	248,869,086.85	330,933,484.98
Total.....	90,116,763.11	193,963,047.20	284,079,810.31	363,686,264.02
<b>Ontario:</b>				
Ottawa District.....	16,887,993.34	65,452,938.51	82,340,931.85	21,357,350.16
Kingston District.....	3,227,790.38	4,092,003.36	7,319,793.74	4,340,297.74
Belleville District.....	4,752,176.82	5,445,166.53	10,197,343.35	6,171,305.23
Toronto District.....	90,091,034.60	220,479,846.90	310,570,881.50	366,151,537.12
Hamilton District.....	17,844,822.34	37,754,239.04	55,599,061.38	60,097,062.57
Kitchener District.....	9,167,660.32	14,107,539.96	23,275,200.28	16,840,954.83
St. Catharines District.....	6,954,798.82	19,290,151.19	26,244,950.01	24,726,560.14
London District.....	13,507,889.26	26,683,008.96	40,190,898.22	78,448,671.48
Windsor District.....	6,648,157.69	20,663,886.31	27,312,044.00	27,716,065.80
Sudbury District.....	8,046,008.80	19,417,310.42	27,463,319.22	6,398,892.76
Fort William District.....	4,707,881.51	8,244,065.77	12,951,947.28	10,055,725.56
Total.....	181,836,213.88	441,630,156.95	623,466,370.83	622,304,423.39
<b>Manitoba:</b>				
Winnipeg District.....	19,370,585.38	40,969,568.18	60,340,153.56	48,053,845.79
<b>Saskatchewan:</b>				
Regina District.....	16,670,721.78	9,896,061.93	26,566,783.71	6,099,224.32
Saskatoon District.....	15,411,437.99	4,757,617.77	20,169,055.76	4,035,694.74
Total.....	32,082,159.77	14,653,679.70	46,735,839.47	10,134,919.06
<b>Alberta:</b>				
Calgary District.....	21,054,750.60	22,057,907.66	43,112,658.26	30,305,511.24
Edmonton District.....	15,146,440.82	22,768,135.25	37,914,576.07	19,176,975.07
Total.....	36,201,191.42	44,826,042.91	81,027,234.33	49,482,486.31
<b>British Columbia:</b>				
Vancouver District.....	34,184,954.73	75,046,088.67	109,231,043.40	96,414,485.53
Victoria District.....	6,717,177.19	11,417,794.66	18,134,971.85	3,626,849.38
Total.....	40,902,131.92	86,463,883.33	127,366,015.25	100,041,334.91
<b>Yukon:</b>				
Whitehorse District.....	251,825.19	1,745,780.26	1,997,605.45	200,712.44
<b>Canada.....</b>	<b>420,307,021.69</b>	<b>858,048,594.30</b>	<b>1,278,355,615.99</b>	<b>1,238,015,309.49</b>

**TABLE 2—(Concluded)**  
**COLLECTIONS 1953-54 FISCAL YEAR**  
**By Provinces and Taxation Districts**

<b>Tax on Undistributed Income</b>	<b>Non-Resident Tax</b>	<b>Total Income Tax Act</b>	<b>Dominion Succession Duty Act</b>	<b>Grand Total</b>
\$ 685.98	\$ 471,244.02	\$ 23,444,264.80	\$ 223,428.92	\$ 23,667,693.72
29,217.91	114,684.48	2,955,870.76	72,303.78	3,028,174.54
173,721.32 1,900.76	287,029.54 4,854.30	33,227,688.47 5,922,950.79	1,841,676.41 172,422.06	35,069,364.88 6,095,372.85
175,622.08	291,883.84	39,150,639.26	2,014,098.47	41,164,737.73
123,439.14	126,570.73	33,236,483.72	1,097,679.76	34,334,163.48
395,798.97 59,394.40 1,245,145.95	352,225.42 81,935.01 18,259,186.39	55,228,372.94 13,624,483.36 599,306,904.17	512,075.88 279,729.69 5,849,893.88	55,740,448.82 13,904,213.05 605,156,798.05
1,700,339.32	18,693,346.82	668,159,760.47	6,641,699.45	674,801,459.92
212,756.73 2,022.02 51,651.31 2,510,352.10 494,534.88 595,960.69 32,154.74 166,555.70 106,271.85 204,778.79 52,609.79	1,287,977.13 87,183.28 142,536.97 19,305,382.43 1,101,214.23 231,017.51 799,543.12 3,799,020.83 1,740,645.93 206,169.41 215,794.73	105,199,015.87 11,749,296.78 16,562,836.86 698,538,153.15 117,291,873.06 40,943,133.31 51,803,208.01 122,605,146.23 56,875,027.58 34,273,160.18 23,276,077.36	5,553,594.98 245,369.36 249,356.39 8,795,210.12 1,436,217.16 621,326.54 77,861.60 1,129,543.24 226,871.29 103,582.78 231,899.32	110,752,610.85 11,994,666.14 16,812,193.25 707,333,363.27 118,728,090.22 41,564,459.85 51,881,069.61 123,734,689.47 57,101,898.87 34,376,742.96 23,507,976.68
4,429,648.60	28,916,485.57	1,279,116,928.39	18,670,832.78	1,297,787,761.17
455,557.20	1,634,579.68	110,484,136.23	1,509,162.98	111,993,299.21
113,602.90 26,143.90	104,953.89 82,865.05	32,884,564.82 24,313,759.45	546,376.66 402,532.64	33,430,941.48 24,716,292.09
139,746.80	187,818.94	57,198,324.27	948,909.30	58,147,233.57
893,234.11 367,004.85	689,811.65 188,073.09	75,001,215.26 57,646,629.08	905,295.41 995,674.74	75,906,510.67 58,642,303.82
1,260,238.96	877,884.74	132,647,844.34	1,900,970.15	134,548,814.49
349,812.35 106,980.23	2,305,237.39 93,627.19	208,300,578.67 21,962,428.65	5,201,884.64 818,651.65	213,502,463.31 22,781,080.30
456,792.58	2,398,864.58	230,263,007.32	6,020,536.29	236,283,543.61
—	47,927.64	2,246,245.53	37,972.34	2,284,217.87
8,771,288.57	53,761,291.04	2,578,903,505.09	39,137,594.22	2,618,041,099.31



**TABLE 3**  
**TAX COLLECTIONS BY PROVINCES**  
**1948 to 1954 Fiscal Years Inclusive**

Province	Total Tax Collections						
	1948	1949	1950	1951	1952	1953	1954
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	4,163,949	11,088,279	19,267,532	25,976,056	23,667,694
Prince Edward Island.....	2,550,139	3,253,729	2,776,793	2,982,452	2,812,260	3,305,279	3,028,174
Nova Scotia.....	29,503,445	27,812,394	24,338,200	29,486,593	35,558,408	46,593,471	41,164,738
New Brunswick.....	23,486,674	24,475,101	19,054,472	20,305,258	31,116,418	34,425,033	34,334,163
Quebec.....	383,967,886	373,514,195	353,903,217	429,894,266	611,157,042	698,658,372	674,801,460
Ontario.....	581,873,930	622,954,410	600,544,274	740,106,446	1,046,968,377	1,242,324,676	1,297,787,761
Manitoba.....	66,726,446	66,481,275	62,328,349	70,338,444	90,710,410	111,255,398	111,993,299
Saskatchewan.....	33,670,718	33,336,070	36,258,273	31,139,066	34,397,747	48,015,412	58,147,234
Alberta.....	48,385,702	57,798,155	65,037,219	71,411,626	91,030,280	121,442,870	134,548,814
British Columbia.....	146,660,310	157,648,665	131,588,237	149,064,858	239,463,705	259,708,170	236,283,544
Yukon.....	807,850	963,248	762,434	1,058,101	1,564,123	2,255,881	2,284,218
Head Office.....	73,791	103,857	26,167	120	—	—	—
Totals.....	1,317,706,891	1,368,341,099	1,300,781,584	1,556,875,509	2,204,046,302	2,593,960,618	2,618,041,099
Individual General Income Tax Collections							
	1948	1949	1950	1951	1952†	1953†	1954†
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	2,188,507	4,206,838	7,117,297	10,397,984	11,681,181
Prince Edward Island.....	1,302,070	1,539,989	1,360,678	1,286,573	1,301,985	1,658,995	1,605,453
Nova Scotia.....	15,531,089	16,677,714	11,658,979	11,929,119	16,568,134	21,014,883	20,514,898
New Brunswick.....	11,879,662	13,615,863	9,349,547	8,849,823	13,428,378	17,853,732	19,541,055
Quebec.....	172,258,565	201,533,942	146,300,694	155,018,683	236,480,799	286,595,444	284,079,810
Ontario.....	304,434,223	352,662,957	285,968,440	309,496,890	471,830,842	590,773,744	623,466,371
Manitoba.....	33,166,623	35,697,003	32,682,064	30,843,644	44,303,460	57,335,956	60,340,154
Saskatchewan.....	22,923,553	25,484,800	28,570,676	23,376,360	27,100,165	37,450,544	46,735,840
Alberta.....	30,903,146	39,298,283	40,960,325	40,895,324	54,895,533	74,097,267	81,027,234
British Columbia.....	66,682,113	75,143,962	62,259,464	65,635,113	101,498,857	126,196,995	127,366,015
Yukon.....	714,521	855,476	656,636	790,193	1,250,870	1,900,018	1,997,605
Head Office.....	32,650	53,527	26,203	120	—	—	—
Totals.....	659,828,215	762,563,516	621,982,213	652,328,680	975,776,320	1,225,275,562	1,278,355,616
Corporation General Income Tax Collections							
	1948	1949	1950	1951	1952†	1953†	1954†
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	—	—	1,534,096	5,356,861	11,399,902	14,527,565	11,291,154
Prince Edward Island.....	686,984	1,400,810	1,046,929	1,198,674	1,211,070	1,256,142	1,206,515
Nova Scotia.....	7,711,449	9,828,863	12,313,045	12,686,307	17,485,610	23,309,675	18,168,235
New Brunswick.....	6,414,309	8,675,890	8,030,551	9,115,659	16,749,437	15,340,899	13,445,419
Quebec.....	107,480,594	132,155,096	178,763,722	216,842,374	344,175,722	385,025,260	363,686,264
Ontario.....	150,466,340	220,102,077	284,720,048	340,698,955	516,686,328	599,383,646	622,304,424
Manitoba.....	16,300,637	24,057,123	26,828,465	28,602,238	41,944,757	49,716,197	48,053,846
Saskatchewan.....	4,665,839	5,085,767	5,805,895	5,405,249	6,316,388	9,096,047	10,134,919
Alberta.....	9,127,855	13,482,064	20,882,364	22,587,275	33,280,467	43,687,135	49,482,486
British Columbia.....	48,621,456	73,624,408	62,044,168	68,923,315	128,616,686	124,924,457	100,041,335
Yukon.....	18,403	87,182	103,375	159,828	200,835	289,771	200,712
Head Office.....	41,140	50,330	-36*	—	—	—	—
Totals.....	351,535,006	488,549,610	602,072,622	711,576,735	1,118,067,202	1,266,556,794	1,238,015,309

\* Debit amount, indicating that refunds were in excess of collections.

† Includes collections of Old Age Security Tax.



TABLE 3—(Concluded)

## TAX COLLECTIONS BY PROVINCES

1948 to 1954 Fiscal Years Inclusive

Province	Tax on Undistributed Income						
	1948	1949	1950	1951	1952	1953	1954
Newfoundland.....	\$ —	\$ —	\$ —	\$ 11,175	\$ 54,878	\$ 6,506	\$ 686
Prince Edward Island.....	114,098	1,379	6,371	227,383	125,110	73	29,218
Nova Scotia.....	179,050	1,272	-382*	3,009,397	394,197	271,028	175,622
New Brunswick.....	336,783	31,341	69,825	1,541,517	199,245	153,023	123,439
Quebec.....	5,107,790	2,142,072	425,734	26,597,837	4,624,129	1,994,069	1,700,339
Ontario.....	4,880,138	886,326	394,670	35,759,115	5,528,448	4,425,485	4,429,649
Manitoba.....	516,565	138,935	12,147	4,644,090	841,769	618,216	455,557
Saskatchewan.....	275,400	37,096	36,438	1,334,487	196,408	317,342	139,747
Alberta.....	325,852	14,906	95,823	4,697,480	867,358	645,722	1,260,239
British Columbia.....	860,432	187,187	79,884	9,797,295	1,781,330	1,951,892	456,793
Yukon.....	—	—	—	—	—	—	—
Totals.....	12,596,108	3,440,514	1,120,510	87,619,776	14,612,872	10,383,356	8,771,289
	Non-Resident Tax Collections						
	1948	1949	1950	1951	1952	1953	1954
Newfoundland.....	\$ —	\$ —	\$ 355,264	\$ 1,279,872	\$ 434,058	\$ 739,498	\$ 471,244
Prince Edward Island.....	64,148	36,578	49,374	124,139	108,849	266,885	114,684
Nova Scotia.....	119,204	185,070	148,496	212,760	249,621	553,185	291,884
New Brunswick.....	36,039	99,268	100,725	126,607	150,498	130,642	126,571
Quebec.....	12,845,491	14,821,441	15,671,912	20,556,406	18,539,833	18,272,994	18,693,347
Ontario.....	19,668,662	24,094,315	26,822,046	34,146,686	30,151,829	28,763,395	28,916,485
Manitoba.....	1,359,456	2,004,250	1,880,523	2,216,699	2,011,165	1,849,103	1,634,580
Saskatchewan.....	168,346	172,044	146,479	155,295	141,637	151,096	187,819
Alberta.....	340,670	516,539	610,091	809,110	673,013	749,997	877,885
British Columbia.....	1,238,423	1,514,920	1,688,843	1,927,618	2,470,878	2,134,217	2,398,864
Yukon.....	48,589	1,339	1,093	55,127	85,633	63,365	47,928
Totals.....	35,889,028	43,445,764	47,474,846	61,610,319	55,017,014	53,674,377	53,761,291
	Succession Duty Collections						
	1948	1949	1950	1951	1952	1953	1954
Newfoundland.....	\$ —	\$ —	\$ 86,082	\$ 232,872	\$ 261,396	\$ 304,502	\$ 223,429
Prince Edward Island.....	54,361	38,784	145,990	79,100	22,058	123,184	72,304
Nova Scotia.....	1,206,125	825,074	601,340	1,009,428	744,421	1,444,701	2,014,099
New Brunswick.....	625,048	1,436,008	655,851	988,426	518,153	946,737	1,097,680
Quebec.....	7,807,023	5,405,580	9,093,781	6,319,126	6,818,068	6,770,603	6,641,699
Ontario.....	15,890,474	12,707,597	12,169,371	16,455,023	21,402,756	18,978,406	18,670,833
Manitoba.....	790,287	1,324,322	1,201,732	3,367,890	1,606,921	1,735,926	1,509,163
Saskatchewan.....	699,272	541,737	761,746	482,042	642,019	1,000,383	948,909
Alberta.....	1,003,977	1,049,531	1,481,254	1,839,099	1,252,024	2,262,749	1,900,970
British Columbia.....	2,747,214	2,219,856	3,722,747	2,818,109	4,922,024	4,500,610	6,020,536
Yukon.....	4,259	1,288	-114*	7,974	18,145	2,728	37,972
Totals.....	30,828,040	25,549,777	29,919,780	33,599,089	38,207,985	38,070,529	39,137,594

\*Debit amount, indicating that refunds were in excess of collections.

**TABLE 4**  
**SUBDIVISION OF COLLECTIONS UNDER THE INCOME TAX ACT**  
**(For Fiscal Years Ended March 31)**

Year	General Income Tax				Tax on Undistributed Income	Non-Resident Tax	Total Income Tax
	Individuals			Corporations			
	Direct Payments	Deductions at Source	Total				
	\$	\$	\$	\$	\$	\$	\$
1919	7,972,890	—	7,972,890	1,376,830	—	—	9,349,720
1920	13,195,314	—	13,195,314	7,068,426	—	—	20,263,740
1921	32,532,526	—	32,532,526	13,849,298	—	—	46,381,824
1922	39,820,597	—	39,820,597	38,863,758	—	—	78,684,355
1923	31,689,393	—	31,689,393	28,022,145	—	—	59,711,538
1924	25,657,335	—	25,657,335	28,546,693	—	—	54,204,028
1925	25,156,768	—	25,156,768	31,091,275	—	—	56,248,043
1926	23,849,475	—	23,849,475	31,722,487	—	—	55,571,962
1927	18,043,261	—	18,043,261	29,343,048	—	—	47,386,309
1928	23,222,891	—	23,222,891	33,348,156	—	—	56,571,047
1929	24,793,449	—	24,793,449	34,628,874	—	—	59,422,323
1930	27,237,502	—	27,237,502	41,783,224	—	—	69,020,726
1931	26,624,181	—	26,624,181	44,423,841	—	—	71,048,022
1932	24,772,846	—	24,772,846	36,481,554	—	—	61,254,400
1933	25,959,466	—	25,959,466	36,107,231	—	—	62,066,697
1934	29,183,715	—	29,183,715	27,385,822	—	4,829,635	61,399,172
1935	25,201,392	—	25,201,392	35,790,239	—	5,816,435	66,808,066
1936	32,983,231	—	32,983,231	42,518,971	—	7,207,601	82,709,803
1937	35,442,385	—	35,442,385	58,012,843	—	8,910,014	102,365,242
1938	40,444,839	—	40,444,839	69,768,605	—	10,152,088	120,365,532
1939	46,937,205	—	46,937,205	85,185,887	—	9,903,046	142,026,138
1940	45,406,932	—	45,406,932	77,920,002	—	11,121,632	134,448,566
1941	75,863,078	27,672,018	103,535,096*	131,565,710	—	13,042,216	248,143,022
1942	189,501,796	106,636,747	296,138,543*	185,835,699	—	28,268,775	510,243,017
1943	240,121,340	294,016,812	534,138,152*	347,969,723	—	28,080,797	910,188,672
1944	244,427,524	569,007,604	813,435,128	311,378,714	—	26,943,193	1,151,757,035
1945	288,009,532	479,745,550	767,755,082	276,403,849	—	28,599,137	1,072,758,068
1946	280,707,540	410,878,574	691,586,114	217,833,540	—	28,309,619	937,729,273
1947	277,475,819	417,054,327	694,530,146	196,819,253	41,972,700	30,136,146	963,458,245
1948	303,966,043	355,862,172	659,828,215	351,535,006	12,596,108	35,889,028	1,059,848,357
1949	333,996,154	428,567,362	762,563,516	488,549,610	3,440,514	43,445,764	1,297,999,404
1950	342,849,594	279,132,619	621,982,213	602,072,622	1,120,510	47,474,846	1,272,650,191
1951	315,964,267	336,364,413	652,328,680	711,576,735	87,619,776	61,610,319	1,513,135,510
1952	363,176,133	612,600,187	975,776,320	1,118,067,202	14,612,872	55,017,014	2,163,473,408†
1953	401,362,741	823,912,821	1,225,275,562	1,266,556,794	10,383,356	53,674,377	2,555,890,089†
1954	420,307,022	858,048,594	1,278,355,616	1,238,015,309	8,771,289	53,761,291	2,578,903,505†
Totals	4,703,856,176	5,999,499,800	10,703,355,976	8,277,418,975	180,517,125	592,192,973	19,753,485,049

\* Includes National Defence Tax imposed under Section 91 of the Income War Tax Act.

† Includes collections of Old Age Security Tax.

**SECTION II**  
**INDIVIDUAL INCOME TAX STATISTICS**



## INDIVIDUAL INCOME TAX STATISTICS

This section presents an analysis of the tax returns filed by individuals for the 1952 taxation year. The statistics have been compiled from a 10% sample of T1 returns. All returns filed in the normal filing period are sampled on this basis but approximately 150,000 late-filed returns are omitted in order to make this data available at an early date. The statistical coverage therefore falls short of being complete by a margin of approximately 3%.

The statistical items and the various tables in which they are presented are described in detail in the text on the following pages. The exemptions and rates of tax in effect for the 1952 taxation year are shown on page 26.

Overall annual statistics and the income distribution of taxpayers for the years 1941 to 1952 are presented in the table below together with figures of net national income as published by the Dominion Bureau of Statistics.

### YEARLY RECORD OF PRINCIPAL AGGREGATE STATISTICS

Taxation Year	Net National Income (Millions)	NUMBER OF TAXPAYERS								Total Number of Taxpayers	Total Income (Millions)	Total Tax (Millions)
		Under \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	Over \$25,000			
1941	\$ 6,563	165,475	368,862	198,252	65,421	26,626	34,325	10,484	2,039	871,484	\$ 1,980	\$ 223
1942	8,337	313,913	913,944	379,101	87,556	31,944	40,434	12,100	2,252	1,781,244	3,523	336
1943	9,043	347,740	1,086,503	513,875	114,707	39,229	45,954	13,042	2,304	2,163,354	4,299	801
1944	9,826	324,228	1,115,974	572,848	129,719	44,635	50,813	13,823	2,279	2,254,319	4,591	781
1945	9,840	324,346	1,163,638	529,202	122,821	44,448	53,242	14,309	2,240	2,254,246	4,548	642
1946	9,821	322,880	1,243,770	535,730	124,280	46,040	59,960	17,980	2,482	2,353,122	4,810	611
1947	10,985	213,290	1,025,270	773,780	186,400	63,400	76,190	24,567	3,559	2,366,456	5,581	622
1948	12,560	181,610	1,014,890	1,001,260	280,670	85,310	93,590	27,760	4,840	2,689,930	6,761	648
1949	13,194	5,450	740,070	848,960	368,090	117,040	113,570	33,460	5,330	2,231,970	6,431	501
1950	14,550(1)	7,700	739,360	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240	7,033	575
1951	17,138(1)	17,910	715,000	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950	8,748	812
1952	18,135(2)	24,550	712,130	986,520	808,750	303,210	230,300	51,140	8,500	3,125,100	10,274	1,072

(1) Revised.

(2) Preliminary.

## BASIC INFORMATION AND DEFINITIONS

Twenty-seven statistical items have been tabulated in Tables 2, 3 and 4 and three additional ones (gross income, capital cost allowance and capital expenditures) are tabulated in Table 9. In the remaining tables the information is presented in less detail. The source of all statistical items is given below with explanations in cases where the figures may be affected by factors peculiar to reporting on the prescribed forms.

All forms referred to are for the 1952 taxation year. Two types of individual tax return forms were in use. The T.1 Short Form was used by individuals whose earned income of any amount was solely from salary, wages or pension and whose investment income, if any, was not over \$2,400. The T.1 General was the form prescribed for use by all other individuals including the following: those whose earned income was not derived solely from salary, wages or pension, individuals in business as proprietors or partners, farmers, fishermen, those receiving professional fees or commissions, individuals with investment income in excess of \$2,400 and those claiming foreign tax credits.

**Number of Returns**—(Item 1). This refers to the combined number of T.1 General and T.1 Short Form returns filed in District Offices for the taxation or calendar year 1952. Final date for filing without penalty was April 30, 1953. No cognizance is taken of second returns filed in amendment of an original. Segregation into the category of "Taxable" or "Non-Taxable" is based on whether the taxpayer does or does not report sufficient income to be taxable.

**Wages and Salaries**—(Item 2). The amount reported under this heading is the declared wage or salary income plus income in kind, if any. Taxable pension income is also included. The required information is shown under "Salaries, Wages, Pension, Bonus, Subsistence Allowance" on page 3 of the T.1 Short Form and on page 2 of the T.1 General under "Summary of Income". The figure shown is the income before any pension plan contributions have been deducted.

**Business Income**—(Item 3). The source of information is Parts 1 and 2 of page 4 of the T.1 General. If the taxpayer deducted an amount for prior year losses such amount has been added back and the figures therefore represent the income for only the current year. The amount shown is thus, in a few cases, larger than the amount that the taxpayer reported as income.

**Professional Income**—(Item 4). This has been extracted from Parts 1 and 2, page 4, of the T.1 General. Gross professional income is broadly defined as income or fees received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table 3.

**Commission Income**—(Item 5). The information for this item has been taken from Parts 1 and 2 of

page 4 of the T.1 General. Commission income is shown on a net basis except in Table 9 where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge clerical expenses or any expenses other than their own travelling, are classified as business proprietors and the resulting net income is classed as "Business Income".

**Farm Income**—(Item 6). The net farm income is found in Parts 1 and 2 of page 4 of the T.1 General. Gross farm income is shown in Table 9. If the taxpayer has deducted an amount for a prior year loss the amount deducted has been added back, so the figure is for only the current year.

**Old Age Pension Income**—(Item 7). This item has been compiled from the amounts declared as "Old Age Security Pension" on page 3 of the T.1 Short Form and on page 2 of the T.1 General.

**Earned Income**—(Item 8), and **Investment Income**—(Item 17). Earned income as defined in the Income Tax Act is reflected as accurately as possible in Item 7. The remaining sources of income are grouped under the heading "Investment Income"—Item 17. Investment income includes any income not defined as earned income. Under the Income Tax Act a 4% surtax is levied on investment income in excess of \$2,400.

**Dividends**—(Item 9). The dividends have been compiled from the amounts declared as dividends under the heading of "Investment Income" on page 3 of both the T.1 Short and the T.1 General after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not included.

**Bond and Bank Interest**—(Item 10). This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 3 of both the T.1 General and the T.1 Short. Interest entered under Investment Income on page 3 of the T.1 Short is entered under this heading unless otherwise specified. Interest on mortgages, notes and other securities is treated as mortgage interest.

**Net Rental Income**—(Item 11). Net rental income is declared under Investment Income on page 3 of both the T.1 General and the T.1 Short.

**Mortgage Interest**—(Item 12). Mortgage interest is reported on Page 3 of the T.1 General as Investment Income under the sub-heading "Other Interest". Amounts specified as mortgage interest under Investment Income on page 3 of the T.1 Short are included.

**Annuity Income**—(Item 13). Only the taxable annuity income as specified under Investment Income on page 3 of the T.1 General is tabulated. Some annuity contracts are wholly tax exempt and others are taxable on the interest element only. Amounts identified as annuity income under Investment Income on page 3 of the T.1 Short are included.



**Estate Income**—(Item 14). Income from estates or trust funds, whether paid or accrued, is reported as Investment Income on page 3 of both the T. 1 Short and the T. 1 General.

**Other Investment Income**—(Item 15). This includes all amounts declared under the sub-heading of "All Other Investment Income" under Investment Income on page 3 of the T. 1 General. It embraces all types of taxable investment income not otherwise specified, including income from patent royalties or copy-rights.

**Miscellaneous Income**—(Item 16). Alimony and any other types of income not elsewhere classified are included in this item.

**Personal Exemptions**—(Item 19). This information is taken from the amounts shown under the appropriate headings on page 3 of the T. 1 Short and page 2 of the T. 1 General. It includes the marital exemption, exemption for dependents and exemption claimed on account of age.

**Pension Fund Deductions**—(Item 20). The amount deducted from wages and salaries in respect of contributions to an approved superannuation or pension fund is shown under this heading. The totals are made up of the amounts specified as "Approved Pension Plan Contribution" under the heading "Salaries, Wages, Pension" on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Union Dues**—(Item 21). This item has been compiled from the amounts claimed as allowable union or like dues under "Salaries, Wages, Pension" on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Donations**—(Item 22). Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. The amount specified as "Charitable Donations" on page 2 of the T. 1 General and on page 3 of the T. 1 Short provides this information.

**Medical Expenses**—(Item 23). The act permits a deduction from income in respect of "unusual" medical expenses which are defined as expenses in excess of 4% of income. Thus only the amount of expenses which exceeds 4% of income is tabulated. The maximum allowable deduction for medical expenses is \$1,500 for single persons and \$2,000 for married persons, plus \$500 for each dependent up to a total of \$2,000 for such dependents. The amounts of these deductions are obtained from the calculation of deductible medical expenses on page 2 of the T. 1 General and page 3 of the T. 1 Short.

**Other Deductions**—(Item 24). This item includes alimony and separation allowance paid out and other deductions including "away-from-home" expenses of those employed in transportation industries. These deductions are specified on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Net Taxable Income Declared**—(Item 26). This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income.

**Tax Payable**—(Item 27). This figure is the "Tax Payable" as computed on page 2 of the T. 1 General and page 3 of the T. 1 Short including the Old Age Security Tax and, where applicable, the 4% surtax on investment income. Tax credits for foreign taxes paid and for 10% of net dividends from taxable Canadian corporations have been deducted where applicable.



## NOTES ON THE SEPARATE TABLES

**Table 1—A General Statement by Provinces**—The most significant of the income and income tax statistics are combined into a short statement in Table 1. The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table 9 are the only tables in which the taxable and non-taxable data are merged. The allocation of returns by provinces in this table and all other provincial tables in this Section is on the basis of the taxpayer's address without regard to the District Office in which the return was filed.

**Table 2—All Canada by Income Classes**—In this table all returns are classified according to the size of the total income declared. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$1,000 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity and returns filed by non-residents of Canada in respect of income from Canada are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, where an individual was resident in Canada for only a portion of the taxation year he is taxed upon the income earned during his period of residence in Canada with deductions pro-rated according to the same period.

**Table 3—All Canada by Occupational Classes**—The classification of individual taxpayers by occupation is believed to be as extensive as possible. The classification is based more on the earning status of the taxpayer than on a strict occupational basis. The method of earning the income is given preference over the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an "employee" while only those engaged in practice for profit are listed in their professional capacity. Optometrists are included in the same professional classification as osteopaths and chiropractors. The classification "Other Professionals" includes veterinarians, authors, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a business, institution, government body or by another private individual. Employees of educational institutions include only teachers or professors. The number of employees classified under the heading "Armed Services" is considerably less than the actual number paying tax. This is due to the system of 100% tax deduction from pay of personnel in the armed services, who are not required to file income tax returns unless they are in receipt of income other than service pay and allowances. The income tabulated for employees in the armed services does not include service pay and allowances but only income from other sources. Business owners are subdivided into sole proprietors without employees, sole proprietors with employees and partners in business.

**Table 4—All Canada by Locality and Income**—In Table 4 all taxpayers are classified according to the address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. Coding limitations prevented the

gathering of data for every city in Canada, but a few cities in each province were covered. This has resulted in the inclusion of some comparatively small centres in the Prairies and the Maritimes while larger cities in Central Canada were omitted. Where taxpayers reside outside the specifically covered localities, and where a locality has less than 3,000 taxpayers, they have been shown under "All Other Areas" within the province concerned. An income breakdown is shown for those localities which have 3,000 or more taxpayers, and appears immediately underneath the locality.

**Table 5—All Taxpayers by County and Locality**—In this table the number of taxpayers and amounts of income and tax are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown in italics immediately beneath the figure for the county or census division. Thus, the number of taxpayers resident in a particular rural area may be ascertained by deducting the number of taxpayers in the locality from the total number of taxpayers in the county.

**Table 6—All Taxpayers by Income, Marital Status, Dependents and Sex**—This table provides a distribution by income of all taxpayers according to marital status for tax purposes, number of dependents and sex. The sex distribution is omitted in the case of persons taxed as married with 3, 4, 5 or more dependents; the numbers of females in these groups are insignificant. All dependents are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependents. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

**Table 7—Provinces by Income Classes**—In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories are included in the Alberta figures; taxpayers resident in Yukon Territory are grouped with those in British Columbia.

**Table 8—Provinces by Occupational Classes**—The taxpayers for each province are distributed by occupational classes in this table. The occupational classification is as described under Table 3.

**Table 9—Analysis of Gross Income—Canada and Provinces**—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns. In some instances the gross income was not obtainable by the statistical clerks, but in each such case the net was extracted and identified as a "net" for which the corresponding gross was not available. In the final tabulation the gross in-

come was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance deducted from gross incomes before arriving at net incomes and the amount of capital expenditures during the year

have been estimated and shown for each province. Both taxable and non-taxable returns are included.

**Table 10—Occupational Classes by Income**—This table shows the distribution of taxpayers within each occupational class by \$500 levels of income up to \$5,000; by \$1,000 levels from \$5,000 to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000, and for persons receiving over \$15,000.

## THE 1952 TAX STRUCTURE

A new schedule of rates was introduced incorporating most of the Defence Surtax and resulting in some reduction from the previous rates. At the same time an Old Age Security Tax of 1% on taxable income (maximum tax \$30) was levied in addition to the ordinary income tax. This is actually a 2% tax on taxable income (maximum tax \$60) but it was in effect during the latter half of 1952 only.

The exemptions from income in respect of marital status and dependents remained the same as in effect the previous year. These are outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowances—\$150. Children not eligible for family allowances—\$400.

Other dependents—the amount spent in support up to a maximum of \$150 or \$400, depending upon the family allowance status of the dependent.

### Rates of Tax—1952 (Including Old Age Security Tax)

Taxable Income	Tax	
\$ 1,000 or less	18.5%	
1,000	\$ 185 plus 20.7%	on next \$ 1,000
2,000	392 plus 23.4%	on next 1,000
3,000	626 plus 22.4%(1)	on next 1,000
4,000	850 plus 25.7%	on next 2,000
6,000	1,364 plus 30.6%	on next 2,000
8,000	1,976 plus 35.5%	on next 2,000
10,000	2,686 plus 41 %	on next 2,000
12,000	3,506 plus 46.5%	on next 3,000
15,000	4,901 plus 52 %	on next 10,000
25,000	10,101 plus 57.5%	on next 10,000
35,000	15,851 plus 60 %	on next 5,000
40,000	18,851 plus 63 %	on next 10,000
50,000	25,151 plus 65.5%	on next 10,000
60,000	31,701 plus 68.5%	on next 15,000
75,000	41,976 plus 71 %	on next 15,000
90,000	52,626 plus 74 %	on next 10,000
100,000	60,026 plus 76.5%	on next 25,000
125,000	79,151 plus 79.5%	on next 25,000
150,000	99,026 plus 82 %	on next 75,000
225,000	160,526 plus 85 %	on next 25,000
250,000	181,776 plus 88 %	on next 150,000
400,000	313,776 plus 91 %	on remainder.

A surtax of 4% is levied on investment income in excess of \$2,400 or of the amount of personal exemptions, whichever is the greater.

- (1) The 1% drop in tax rate is explained by the fact that the 1% Old Age Security Tax reaches its maximum of \$30 at this point.



**TABLE 1**  
**1952 TAXATION YEAR—CANADA AND PROVINCES**  
**General Statement of All Returns Tabulated**  
(All money figures in thousands of dollars)

Province	Number of Returns	Wages and Salaries	Other Earned Income	Investment Income	Total Income	Total Exemptions and Deductions Claimed	Taxable Income	Tax Payable
<b>TAXABLE RETURNS</b>								
Newfoundland.....	34,710	\$ 99,061	\$ 8,491	\$ 2,901	\$ 110,453	\$ 65,233	\$ 45,220	\$ 9,775
Prince Edward Island.....	6,540	14,660	5,415	1,230	21,305	11,737	9,568	2,512
Nova Scotia.....	93,890	238,205	26,190	11,101	275,496	172,869	102,627	21,333
New Brunswick.....	65,320	165,770	20,424	7,422	193,616	120,751	72,865	15,447
Quebec.....	706,420	1,924,714	259,548	133,705	2,317,967	1,333,552	984,415	236,187
Ontario.....	1,364,260	3,821,240	514,879	220,334	4,556,453	2,377,538	2,178,915	497,773
Manitoba.....	157,790	400,269	73,228	20,180	493,677	279,658	214,019	48,187
Saskatchewan.....	131,050	244,878	172,007	18,808	435,693	236,065	199,628	43,580
Alberta.....	209,350	506,796	162,941	22,900	692,637	362,914	329,723	73,113
British Columbia.....	339,280	947,981	130,449	52,250	1,130,680	593,406	537,274	117,667
Yukon.....	2,970	9,204	710	221	10,135	4,419	5,716	1,205
Non-Residents.....	13,520	28,862	4,001	3,058	35,921	14,553	21,368	5,004
Canada.....	3,125,100	8,401,640	1,378,283	494,110	10,274,033	5,572,695	4,701,338	1,071,783
<b>NON-TAXABLE RETURNS</b>								
Newfoundland.....	23,390	\$ 29,213	\$ 1,677	\$ 317	\$ 31,207	<b>Not Applicable</b>		
Prince Edward Island.....	6,670	5,631	3,536	306	9,473			
Nova Scotia.....	59,000	66,278	10,471	2,746	79,495			
New Brunswick.....	49,560	51,759	9,573	1,345	62,677			
Quebec.....	363,020	411,909	55,935	13,373	481,217			
Ontario.....	412,530	370,953	100,503	26,219	497,675			
Manitoba.....	76,670	60,292	29,017	4,485	93,794			
Saskatchewan.....	71,890	41,716	44,554	5,475	91,745			
Alberta.....	89,830	60,606	38,471	4,370	103,447			
British Columbia.....	113,120	100,669	28,299	9,681	138,649			
Yukon.....	660	546	66	36	648			
Non-Residents.....	4,270	3,327	101	213	3,439			
Canada.....	1,270,610	1,202,899	322,001	68,566	1,593,466			
<b>ALL RETURNS</b>								
Newfoundland.....	58,100	\$ 128,274	\$ 10,168	\$ 3,218	\$ 141,660	<b>Not Applicable</b>		
Prince Edward Island.....	13,210	20,291	8,951	1,536	30,778			
Nova Scotia.....	152,890	304,483	36,661	13,847	354,991			
New Brunswick.....	114,880	217,529	29,997	8,767	256,293			
Quebec.....	1,069,440	2,336,623	315,483	147,078	2,799,184			
Ontario.....	1,776,790	4,192,193	615,382	246,553	5,054,128			
Manitoba.....	234,460	460,561	102,245	24,665	587,471			
Saskatchewan.....	202,940	286,594	216,561	24,283	527,438			
Alberta.....	299,180	567,402	201,412	27,270	796,084			
British Columbia.....	452,400	1,048,650	158,748	61,931	1,269,329			
Yukon.....	3,630	9,750	776	257	10,783			
Non-Residents.....	17,790	32,189	3,900	3,271	39,360			
Canada.....	4,395,710	9,604,539	1,700,284	562,676	11,867,499			

Bold italic figures denote net loss.



**TABLE 2**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

		Under \$1,000						
		Net Loss	Under \$100	\$100 to \$200	\$200 to \$300	\$300 to \$400	\$400 to \$500	\$500 to \$600
1	Number of Declared Taxable Returns.....							
	<b>Sources of Income</b>							
2	Wages and Salaries.....							
3	Business Income.....							
4	Professional Income.....							
5	Commission Income.....							
6	Farm Income.....							
7	Old Age Pension Income.....							
8	Total-Earned Income Declared.....							
9	Dividends.....							
10	Bond and Bank Interest.....							
11	Net Rental Income.....							
12	Mortgage Interest.....							
13	Annuity Income.....							
14	Estate Income.....							
15	Other Investment Income.....							
16	Miscellaneous Income.....							
	<b>Taxable Status Not Carried Below \$1,000 Level</b>							
17	Total-Investment Income Declared.....							
18	Total Income Declared.....							
	<b>Exemptions and Deductions Claimed.....</b>							
19	Personal Exemptions.....							
20	Pension Fund Deductions.....							
21	Union Dues.....							
22	Donations.....							
23	Medical Expenses.....							
24	Other Deductions.....							
25	Total Exemptions and Deductions Claimed							
26	Net Taxable Income Declared.....							
27	Tax Payable.....							
1	Number of Declared Non-Taxable Returns...	17,200	20,310	36,530	47,000	54,030	56,850	59,120
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 1,404	\$ 1,072	\$ 4,860	\$ 10,303	\$ 16,763	\$ 21,649	\$ 27,770
3	Business Income.....	10,086	119	8	292	472	663	1,002
4	Professional Income.....	56	2	11	15	30	64	56
5	Commission Income.....	32	24	2	85	51	76	143
6	Farm Income.....	12,498	109	110	324	699	1,301	1,586
7	Old Age Pension Income.....	99	22	35	83	100	597	570
8	Total-Earned Income Declared.....	21,105	892	5,026	11,102	18,115	24,350	31,127
9	Dividends.....	682	52	71	122	654	180	215
10	Bond and Bank Interest.....	449	62	125	199	236	402	382
11	Net Rental Income.....	9	18	85	183	234	314	404
12	Mortgage Interest.....	134	26	32	54	58	85	74
13	Annuity Income.....	5	1	10	12	13	33	42
14	Estate Income.....	72	14	24	9	20	53	62
15	Other Investment Income.....	18	2	1	2	9	35	8
16	Miscellaneous Income.....	35	5	6	17	47	51	32
17	Total-Investment Income Declared.....	1,404	180	354	598	1,271	1,153	1,219
18	Total Income Declared.....	19,701	1,072	5,380	11,700	19,386	25,503	32,346
19	Total Exemptions and Deductions Claimed....	31,561	25,275	41,587	53,648	62,324	67,340	71,287

Bold italic figures denote net loss.

**TABLE 2—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

Under \$1,000—(Concluded)					\$1,000 to \$2,000								
\$600 to \$700	\$700 to \$800	\$800 to \$900	\$900 to \$1,000	Total Under \$1,000	\$1,000 to \$1,100	\$1,100 to \$1,200	\$1,200 to \$1,300	\$1,300 to \$1,400	\$1,400 to \$1,500	\$1,500 to \$1,600	\$1,600 to \$1,700		
				24,550	53,210	67,890	69,860	71,100	71,360	77,950	75,630	1	
				\$ 14,204	\$ 52,228	\$ 72,436	\$ 81,446	\$ 90,117	\$ 97,913	\$ 113,287	\$ 116,346	2	
				96	1,607	2,277	1,903	1,927	2,030	2,259	2,283	3	
				41	203	377	235	345	277	377	363	4	
				2	223	226	353	370	420	433	336	5	
				36	915	1,237	1,189	1,270	1,007	1,164	1,276	6	
				33	13	19	22	21	27	336	658	7	
				14,412	55,189	76,572	85,148	94,050	101,674	117,856	121,262	8	
				216	287	498	463	576	460	792	963	9	
				382	231	408	318	387	449	583	700	10	
				493	400	469	580	410	290	653	931	11	
				63	89	98	136	144	90	130	203	12	
				—	13	59	72	25	36	92	86	13	
				49	181	262	286	205	168	379	438	14	
				6	12	8	25	3	28	10	30	15	
Taxable Status Not Carried Below \$1,000 Level				12	41	48	96	22	80	96	77	16	
				1,221	1,254	1,850	1,976	1,772	1,601	2,735	3,428	17	
				15,633	56,443	78,422	87,124	95,822	103,275	120,591	124,690	18	
				9,938	52,301	67,098	69,350	70,830	71,733	79,817	78,387	19	
				26	47	134	174	206	266	379	485	20	
				14	42	92	116	123	156	189	182	21	
				32	151	1,097	1,471	1,621	1,613	1,967	1,923	22	
				19	34	158	311	434	540	585	612	23	
				311	101	97	96	154	134	181	110	24	
				10,340	52,676	68,676	71,518	73,368	74,442	83,118	81,699	25	
				5,293	3,767	9,746	15,606	22,454	28,833	37,473	42,991	26	
				1,027	746	1,794	2,878	4,110	5,344	6,893	7,870	27	
62,900	71,160	77,740	92,140	594,980	43,850	31,970	34,560	35,460	37,680	37,940	39,340	1	
\$ 34,080	\$ 45,255	\$ 54,384	\$ 70,561	\$ 288,101	\$ 33,327	\$ 24,397	\$ 28,987	\$ 32,149	\$ 36,108	\$ 40,142	\$ 45,583	2	
1,556	1,805	2,822	4,893	3,308	3,358	3,276	3,682	4,095	4,829	5,475	5,932	3	
29	124	202	391	868	256	122	216	201	102	229	202	4	
124	225	250	492	1,504	260	297	330	451	503	541	687	5	
2,298	3,270	4,437	6,360	7,778	4,308	4,766	5,579	6,182	6,571	7,863	8,539	6	
638	797	822	998	4,761	1,065	1,055	1,303	1,233	1,596	964	730	7	
38,725	51,476	62,917	83,695	306,320	42,574	33,913	40,097	44,311	49,709	55,214	61,673	8	
380	459	508	663	3,986	561	527	557	525	1,430	529	384	9	
536	552	733	967	4,643	754	661	726	744	1,041	1,135	657	10	
562	779	947	1,333	4,868	1,029	1,009	1,098	1,303	1,893	1,266	1,310	11	
131	91	235	264	1,184	264	209	213	330	416	214	270	12	
71	104	99	106	496	117	83	86	121	163	93	66	13	
124	132	188	167	865	191	121	83	135	262	243	95	14	
19	21	52	46	213	45	40	36	26	38	72	56	15	
48	60	68	91	460	84	107	116	122	141	174	159	16	
1,871	2,198	2,830	3,637	16,715	3,045	2,757	2,915	3,306	5,384	3,726	2,997	17	
40,596	53,674	65,747	87,332	323,035	45,619	36,670	43,012	47,617	55,093	58,940	64,670	18	
76,694	87,776	97,041	114,732	729,265	71,119	61,662	70,479	72,953	78,919	82,511	86,823	19	



**TABLE 2—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

		\$1,000 to \$2,000 (Concluded)				\$2,000 to \$3,000		
		\$1,700 to \$1,800	\$1,800 to \$1,900	\$1,900 to \$2,000	Total \$1,000 to \$2,000	\$2,000 to \$2,100	\$2,100 to \$2,200	\$2,200 to \$2,300
1	Number of Declared <b>Taxable</b> Returns.....	76,660	77,310	71,160	712,130	78,090	82,860	89,810
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 125,457	\$ 134,222	\$ 130,207	\$1,013,659	\$ 147,265	\$ 163,596	\$ 183,712
3	Business Income.....	2,077	2,304	2,222	20,889	4,866	6,017	7,894
4	Professional Income.....	491	344	462	3,474	295	563	672
5	Commission Income.....	410	619	482	3,872	897	923	1,342
6	Farm Income.....	1,270	1,161	1,340	11,829	2,170	2,533	3,533
7	Old Age Pension Income.....	556	557	607	2,816	530	504	580
8	Total-Earned Income Declared.....	130,261	139,207	135,320	1,056,539	156,023	174,136	197,733
9	Dividends.....	1,010	931	1,083	7,063	880	1,225	1,079
10	Bond and Bank Interest.....	869	818	834	5,597	762	812	1,018
11	Net Rental Income.....	890	885	805	6,313	1,313	1,010	1,024
12	Mortgage Interest.....	113	305	281	1,589	278	201	263
13	Annuity Income.....	127	102	104	716	94	113	112
14	Estate Income.....	486	342	387	3,134	399	422	376
15	Other Investment Income.....	95	67	46	324	51	23	129
16	Miscellaneous Income.....	38	105	74	677	215	191	115
17	Total-Investment Income Declared.....	3,628	3,555	3,614	25,413	3,992	3,997	4,116
18	<b>Total Income Declared</b> .....	133,889	142,762	138,934	1,081,952	160,015	178,133	201,849
	<b>Exemptions and Deductions Claimed</b> .....							
19	Personal Exemptions.....	79,936	81,451	75,803	726,706	93,929	105,902	122,007
20	Pension Fund Deductions.....	577	798	823	3,889	908	1,065	1,454
21	Union Dues.....	226	255	250	1,631	279	339	423
22	Donations.....	2,044	2,170	2,057	16,114	2,052	2,207	2,754
23	Medical Expenses.....	680	743	643	4,740	698	797	847
24	Other Deductions.....	196	122	286	1,477	213	201	281
25	<b>Total Exemptions and Deductions Claimed</b> .....	83,659	85,539	79,862	754,557	98,079	110,511	127,766
26	<b>Net Taxable Income Declared</b> .....	50,230	57,223	59,072	327,395	61,936	67,622	74,083
27	<b>Tax Payable</b> .....	9,196	10,473	10,855	60,159	11,373	12,531	13,764
1	Number of Declared <b>Non-Taxable</b> Returns...	42,360	48,680	52,150	403,990	45,010	43,290	38,370
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 52,294	\$ 63,355	\$ 68,568	\$ 424,910	\$ 65,178	\$ 66,670	\$ 62,157
3	Business Income.....	7,864	10,758	14,902	64,171	12,379	11,506	11,275
4	Professional Income.....	356	356	420	2,460	438	441	356
5	Commission Income.....	751	1,149	1,471	6,440	1,482	1,213	1,202
6	Farm Income.....	9,141	10,704	11,699	75,352	9,319	9,407	8,035
7	Old Age Pension Income.....	681	667	701	9,995	665	688	622
8	Total-Earned Income Declared.....	71,087	86,989	97,761	583,328	89,461	89,925	83,647
9	Dividends.....	349	358	370	5,590	352	381	289
10	Bond and Bank Interest.....	512	658	640	7,528	488	481	292
11	Net Rental Income.....	1,315	1,345	1,821	13,389	1,477	1,417	1,178
12	Mortgage Interest.....	244	270	389	2,819	219	238	231
13	Annuity Income.....	54	73	64	920	55	121	35
14	Estate Income.....	91	132	99	1,452	76	98	168
15	Other Investment Income.....	65	18	49	445	28	32	33
16	Miscellaneous Income.....	151	210	175	1,439	122	92	143
17	Total-Investment Income Declared.....	2,781	3,064	3,607	33,582	2,817	2,860	2,369
18	<b>Total Income Declared</b> .....	73,868	90,053	101,368	616,910	92,278	92,785	86,016
19	<b>Total Exemptions and Deductions Claimed</b> ....	94,295	108,960	116,744	844,465	104,643	103,774	94,500



**TABLE 2—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

\$2,000 to \$3,000—(Concluded)								\$3,000 to \$4,000			
\$2,300 to \$2,400	\$2,400 to \$2,500	\$2,500 to \$2,600	\$2,600 to \$2,700	\$2,700 to \$2,800	\$2,800 to \$2,900	\$2,900 to \$3,000	Total \$2,000 to \$3,000	\$3,000 to \$3,100	\$3,100 to \$3,200	\$3,200 to \$3,300	
94,110	102,770	106,350	109,900	109,880	107,660	105,090	986,520	105,310	101,670	98,440	1
\$ 200,923	\$ 228,347	\$ 245,184	\$ 261,791	\$ 274,436	\$ 276,549	\$ 280,301	\$ 2,262,104	\$ 292,158	\$ 293,360	\$ 292,105	2
8,365	10,719	11,609	13,010	11,687	13,639	12,520	100,326	13,192	11,389	11,525	3
821	730	957	997	1,084	818	1,136	8,073	993	959	982	4
1,627	1,768	2,234	2,553	2,632	3,051	3,118	20,145	2,733	2,997	2,960	5
3,801	4,521	5,651	6,528	6,298	6,183	6,678	47,896	5,872	5,486	5,417	6
612	591	655	791	831	786	730	6,610	642	670	674	7
216,149	246,676	266,290	285,670	296,968	301,026	304,483	2,445,154	315,590	314,861	313,663	8
1,389	1,455	1,343	1,436	1,248	1,508	1,449	13,012	1,620	1,390	1,460	9
940	1,047	936	997	810	1,054	945	9,321	938	946	1,043	10
1,391	1,207	1,287	1,479	1,750	1,542	1,919	13,922	1,258	1,472	1,692	11
335	306	335	379	308	404	371	3,180	312	308	440	12
65	85	85	96	145	62	84	941	78	70	31	13
450	472	643	649	448	556	385	4,800	601	561	744	14
75	65	82	30	64	63	64	646	130	51	38	15
212	245	172	158	195	183	152	1,838	191	220	202	16
4,857	4,882	4,883	5,224	4,968	5,372	5,369	47,660	5,128	5,018	5,650	17
221,006	251,558	271,173	290,894	301,936	306,398	309,852	2,492,814	320,718	319,879	319,313	18
138,033	159,644	173,001	187,877	192,834	196,088	195,359	1,564,674	199,394	195,995	192,328	19
1,549	2,270	2,523	2,580	3,367	3,564	3,974	23,254	4,103	4,457	4,506	20
470	569	650	747	826	865	928	6,096	982	1,043	1,072	21
2,937	3,465	3,779	4,254	4,419	4,669	4,788	35,324	5,007	4,939	5,193	22
1,020	1,294	1,454	1,719	2,057	2,101	2,160	14,147	2,397	2,513	2,585	23
323	396	447	520	579	685	662	4,307	733	761	787	24
144,332	167,638	181,854	197,697	204,082	207,972	207,871	1,647,802	212,616	209,708	206,471	25
76,674	83,920	89,319	93,197	97,854	98,426	101,981	845,012	108,102	110,171	112,842	26
14,338	15,724	16,881	17,623	18,505	18,582	19,312	158,633	20,408	20,856	21,437	27
31,820	29,380	20,860	15,270	11,790	9,080	6,760	251,630	5,430	3,750	2,860	1
\$ 55,293	\$ 54,068	\$ 40,550	\$ 31,547	\$ 25,279	\$ 20,380	\$ 15,531	\$ 436,653	\$ 13,485	\$ 9,813	\$ 7,348	2
8,187	7,401	5,574	3,840	3,263	2,562	1,908	67,895	1,385	737	863	3
425	341	271	119	53	156	130	2,730	165	4	32	4
1,261	1,036	897	584	694	355	440	9,164	253	118	176	5
6,645	5,920	3,976	2,855	1,976	1,794	1,519	51,446	951	849	241	6
502	572	295	241	104	54	66	3,809	67	26	24	7
72,313	69,338	51,563	39,186	31,369	25,301	19,594	571,697	16,306	11,547	8,684	8
217	366	138	115	151	60	40	2,109	44	11	13	9
338	396	211	149	185	126	108	2,774	29	15	35	10
1,217	1,129	649	489	387	205	132	8,280	113	146	134	11
237	241	95	98	31	28	12	1,430	6	4	10	12
46	35	25	12	4	7	—	340	—	7	—	13
57	14	47	50	45	—	—	555	25	2	19	14
14	7	2	22	1	12	14	165	—	—	2	15
96	115	30	35	25	37	22	717	21	10	3	16
2,222	2,303	1,197	970	829	475	328	16,370	238	195	216	17
74,535	71,641	52,760	40,156	32,198	25,776	19,922	588,067	16,544	11,742	8,900	18
81,051	76,962	56,672	43,044	34,163	27,262	21,009	643,080	17,503	12,399	9,447	19

**TABLE 2—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

		\$3,000 to \$4,000 (Continued)						
		\$3,300 to \$3,400	\$3,400 to \$3,500	\$3,500 to \$3,600	\$3,600 to \$3,700	\$3,700 to \$3,800	\$3,800 to \$3,900	\$3,900 to \$4,000
1	Number of Declared <b>Taxable Returns</b> .....	91,580	84,220	78,910	71,770	63,700	58,190	54,960
<b>Source of Income</b>								
2	Wages and Salaries .....	\$ 280,652	\$ 264,238	\$ 254,605	\$ 237,104	\$ 215,695	\$ 200,889	\$ 192,839
3	Business Income .....	11,333	10,659	10,676	10,184	9,390	9,925	9,890
4	Professional Income .....	1,131	1,303	969	1,547	1,279	1,112	1,436
5	Commission Income .....	3,095	2,570	3,629	2,720	2,675	2,588	2,771
6	Farm Income .....	4,694	5,615	5,020	4,833	4,793	4,792	4,453
7	Old Age Pension Income .....	615	508	378	480	360	400	371
8	<b>Total-Earned Income Declared</b> .....	301,520	284,893	275,277	256,868	234,192	219,706	211,760
9	Dividends .....	1,203	1,223	884	1,293	1,039	1,076	1,426
10	Bond and Bank Interest .....	874	979	807	888	727	757	928
11	Net Rental Income .....	1,635	1,808	1,314	1,442	1,336	1,114	1,512
12	Mortgage Interest .....	363	439	328	355	371	320	356
13	Annuity Income .....	71	60	70	50	35	72	54
14	Estate Income .....	468	527	658	552	569	446	611
15	Other Investment Income .....	39	25	108	30	19	54	62
16	Miscellaneous Income .....	181	123	152	134	150	154	54
17	<b>Total-Investment Income Declared</b> .....	4,834	5,184	4,321	4,744	4,246	3,993	5,003
18	<b>Total Income Declared</b> .....	306,354	290,077	279,598	261,612	238,438	223,699	216,763
<b>Exemptions and Deductions Claimed</b> .....								
19	Personal Exemptions .....	181,428	167,616	159,809	145,947	130,179	119,316	113,779
20	Pension Fund Deductions .....	4,288	3,847	4,133	3,489	3,614	3,308	3,162
21	Union Dues .....	1,043	990	951	833	750	670	631
22	Donations .....	4,726	4,526	4,478	3,945	3,521	3,248	3,081
23	Medical Expenses .....	2,405	2,380	2,301	2,168	2,016	1,770	1,734
24	Other Deductions .....	957	868	894	869	1,042	953	1,044
25	<b>Total Exemptions and Deductions Claimed</b> .....	194,847	180,227	172,566	157,251	141,122	129,265	123,431
26	<b>Net Taxable Income Declared</b> .....	111,507	109,850	107,032	104,361	97,316	94,434	93,332
27	<b>Tax Payable</b> .....	21,242	21,064	20,556	20,109	18,807	18,376	18,098
1	Number of Declared <b>Non-Taxable Returns</b> .....	2,080	1,430					
<b>Sources of Income</b>								
2	Wages and Salaries .....	\$ 5,704	\$ 3,855					
3	Business Income .....	461	494					
4	Professional Income .....	—	—					
5	Commission Income .....	161	104					
6	Farm Income .....	301	285					
7	Old Age Pension Income .....	16	33					
8	<b>Total-Earned Income Declared</b> .....	6,643	4,771					
9	Dividends .....	3	55					
10	Bond and Bank Interest .....	24	30					
11	Net Rental Income .....	133	93					
12	Mortgage Interest .....	5	2					
13	Annuity Income .....	1	7					
14	Estate Income .....	—	—					
15	Other Investment Income .....	—	—					
16	Miscellaneous Income .....	7	—					
17	<b>Total-Investment Income Declared</b> .....	173	187					
18	<b>Total Income Declared</b> .....	6,816	4,958					
19	<b>Total Exemptions and Deductions Claimed</b> .....	7,117	5,209					

Non-Taxable Status Not Shown Separately  
in These Classes



**TABLE 2—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

Total \$3,000 to \$4,000	\$4,000 to \$5,000										
	\$4,000 to \$4,100	\$4,100 to \$4,200	\$4,200 to \$4,300	\$4,300 to \$4,400	\$4,400 to \$4,500	\$4,500 to \$4,600	\$4,600 to \$4,700	\$4,700 to \$4,800	\$4,800 to \$4,900	\$4,900 to \$5,000	
808,750	47,230	42,220	38,370	33,040	30,690	28,520	24,120	21,180	20,490	17,350	1
\$ 2,523,645	\$ 168,481	\$ 153,396	\$ 142,376	\$ 123,133	\$ 117,577	\$ 111,406	\$ 94,183	\$ 84,106	\$ 82,897	\$ 70,135	2
108,163	9,848	9,019	8,703	8,538	8,363	7,732	7,757	7,144	6,970	6,493	3
11,711	1,239	929	1,319	1,509	1,431	950	1,064	1,088	1,043	1,575	4
28,738	2,582	2,393	2,465	2,796	2,318	2,526	1,860	2,211	2,292	2,125	5
50,975	4,400	4,518	3,957	4,072	2,898	3,436	3,335	3,057	2,507	2,628	6
5,098	253	332	253	217	226	159	225	105	128	130	7
2,728,330	186,803	170,587	159,073	140,265	132,813	126,209	108,424	97,711	95,837	83,086	8
12,614	1,221	1,210	1,141	947	997	1,129	1,173	800	1,000	738	9
8,887	777	765	608	552	656	601	557	497	608	507	10
14,583	1,158	1,205	924	1,041	1,164	1,038	1,084	805	650	801	11
3,592	381	298	163	217	341	273	226	251	215	238	12
591	48	69	25	45	34	65	33	35	75	26	13
5,737	534	689	714	415	414	242	462	351	666	425	14
556	39	73	29	37	36	18	45	16	111	13	15
1,561	190	118	159	97	90	109	48	78	79	73	16
48,121	4,348	4,427	3,763	3,351	3,732	3,475	3,628	2,833	3,404	2,821	17
2,776,451	191,151	175,014	162,836	143,616	136,545	129,684	112,052	100,544	99,241	85,907	18
1,605,791	98,085	87,508	80,322	68,808	64,444	59,714	50,538	44,331	44,029	37,104	19
38,907	2,728	2,616	2,620	2,085	2,199	2,148	1,928	1,753	1,638	1,540	20
8,965	542	501	448	367	354	318	256	237	228	197	21
42,664	2,913	2,509	2,355	1,865	2,011	1,746	1,667	1,431	1,500	1,229	22
22,269	1,437	1,434	1,414	1,090	1,158	1,132	843	846	686	528	23
8,908	796	839	931	792	773	840	766	651	832	625	24
1,727,504	106,501	95,407	88,090	75,007	70,939	65,898	55,998	49,249	48,913	41,223	25
1,048,947	84,650	79,607	74,746	68,609	65,606	63,786	56,054	51,295	50,328	44,684	26
200,953	16,559	15,638	14,681	13,518	13,007	12,672	11,208	10,294	10,112	9,029	27
20,010											1
\$ 53,235											2
5,013											3
310											4
1,198											5
3,569											6
230											7
63,555											8
362											9
237											10
1,078											11
70											12
16											13
76											14
10											15
50											16
1,899											17
65,454											18
68,902											19

Non-Taxable Status Not Carried Above  
\$4,000 Level



**TABLE 2—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

		Total \$4,000 to \$5,000	\$5,000 to \$10,000					Total \$5,000 to \$10,000
			\$5,000 to \$6,000	\$6,000 to \$7,000	\$7,000 to \$8,000	\$8,000 to \$9,000	\$9,000 to \$10,000	
1	Number of Declared <b>Taxable</b> Returns.....	303,210	113,790	54,790	29,610	18,500	13,610	230,300
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$1,147,690	\$ 472,130	\$ 237,989	\$ 132,512	\$ 83,758	\$ 67,454	\$ 993,843
3	Business Income.....	80,567	61,971	48,907	36,924	31,077	23,538	202,417
4	Professional Income.....	12,147	12,131	11,837	10,835	11,869	11,292	57,964
5	Commission Income.....	23,568	16,755	11,511	9,160	6,254	4,675	48,355
6	Farm Income.....	34,808	25,553	18,944	14,013	8,195	6,690	73,395
7	Old Age Pension Income.....	2,028	1,070	653	420	234	304	2,681
8	Total-Earned Income Declared.....	1,300,808	589,610	329,841	203,864	141,387	113,953	1,378,655
9	Dividends.....	10,356	8,981	7,787	5,562	5,391	5,693	33,414
10	Bond and Bank Interest.....	6,128	4,580	3,761	2,725	2,215	2,221	15,502
11	Net Rental Income.....	9,870	7,510	5,041	4,342	3,448	2,841	23,182
12	Mortgage Interest.....	2,603	2,089	1,841	1,050	1,003	847	6,830
13	Annuity Income.....	455	326	207	130	109	115	887
14	Estate Income.....	4,912	3,588	3,199	2,135	1,934	2,537	13,393
15	Other Investment Income.....	417	331	431	387	520	121	1,790
16	Miscellaneous Income.....	1,041	603	709	398	221	316	2,247
17	Total-Investment Income Declared.....	35,782	28,008	22,976	16,729	14,841	14,691	97,245
18	<b>Total Income Declared</b> .....	1,336,590	617,618	352,817	220,593	156,228	128,644	1,475,900
	<b>Exemptions and Deductions Claimed</b> .....							
19	Personal Exemptions.....	634,883	243,410	117,988	64,058	40,189	29,601	495,246
20	Pension Fund Deductions.....	21,255	10,349	5,240	2,788	1,699	1,417	21,493
21	Union Dues.....	3,448	1,052	342	122	46	23	1,585
22	Donations.....	19,226	9,065	5,143	3,229	2,381	2,284	22,102
23	Medical Expenses.....	10,568	4,909	2,576	1,656	983	787	10,911
24	Other Deductions.....	7,845	5,028	2,265	1,333	942	501	10,069
25	<b>Total Exemptions and Deductions Claimed</b> .....	697,225	273,813	133,554	73,186	46,240	34,613	561,406
26	<b>Net Taxable Income Declared</b> .....	639,365	343,805	219,263	147,407	109,988	94,031	914,494
27	<b>Tax Payable</b> .....	126,718	70,591	46,316	31,994	24,608	22,024	195,533
1	Number of Declared <b>Non-Taxable</b> Returns...							
	<b>Sources of Income</b>							
2	Wages and Salaries.....							
3	Business Income.....							
4	Professional Income.....							
5	Commission Income.....							
6	Farm Income.....							
7	Old Age Pension Income.....							
8	Total-Earned Income Declared.....							
9	Dividends.....							
10	Bond and Bank Interest.....							
11	Net Rental Income.....							
12	Mortgage Interest.....							
13	Annuity Income.....							
14	Estate Income.....							
15	Other Investment Income.....							
16	Miscellaneous Income.....							
17	Total-Investment Income Declared.....							
18	<b>Total Income Declared</b> .....							
19	<b>Total Exemptions and Deductions Claimed</b> ...							

Non-Taxable Status Not Carried Above  
\$4,000 Level

**TABLE 2—(Concluded)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Income Classes**  
(All money figures in thousands of dollars)

\$10,000 to \$25,000				Over \$25,000				Grand Total	
\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$25,000	Total \$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to 100,000	Over \$100,000	Total over \$25,000		
33,740	11,940	5,460	51,140	6,660	1,510	330	8,500	3,125,100	1
\$ 187,208	\$ 86,187	\$ 48,710	\$ 322,105	\$ 86,070	\$ 25,894	\$ 12,426	\$ 124,390	\$ 8,401,640	2
84,180	43,314	25,032	152,526	43,209	17,136	7,156	67,501	732,485	3
45,599	30,384	16,610	92,593	28,051	7,870	2,289	38,210	224,213	4
14,765	4,610	2,393	21,768	3,277	2,820	283	6,380	152,828	5
17,899	5,763	2,162	25,824	3,228	249	40	3,517	248,200	6
713	210	153	1,076	153	52	10	215	20,557	7
350,364	170,468	95,060	615,892	163,988	54,021	22,124	240,133	9,779,923	8
21,725	13,490	12,265	47,480	25,921	23,741	19,653	69,315	193,470	9
8,314	4,163	2,940	15,417	7,534	3,866	2,277	13,677	74,911	10
9,916	5,895	3,551	19,362	7,258	3,205	248	10,711	98,436	11
3,463	1,662	1,629	6,754	1,989	592	338	2,919	27,530	12
403	210	86	699	168	16	441	625	4,914	13
10,135	6,595	5,146	21,876	10,043	6,335	2,030	18,408	72,309	14
607	524	515	1,646	1,553	1,968	340	3,861	9,246	15
1,365	792	356	2,513	1,585	1,165	655	3,405	13,294	16
55,928	33,331	26,488	115,747	56,051	40,888	25,982	122,921	494,110	17
406,292	203,799	121,548	731,639	220,039	94,909	48,106	363,054	10,274,033	18
73,009	25,806	11,699	110,514	13,736	2,932	600	17,268	5,165,020	19
3,084	1,165	651	4,900	811	268	91	1,170	114,894	20
64	7	2	73	3	—	—	3	21,815	21
7,295	4,171	2,454	13,920	4,980	2,792	1,740	9,512	158,894	22
2,282	606	469	3,357	571	199	15	785	66,796	23
2,980	1,414	1,048	5,442	2,641	2,125	2,151	6,917	45,276	24
88,714	33,169	16,323	138,206	22,742	8,316	4,597	35,655	5,572,695	25
317,578	170,630	105,225	593,433	197,297	86,593	43,509	327,399	4,701,338	26
82,771	53,800	37,761	174,332	84,155	44,134	26,139	154,428	1,071,783	27
								1,270,610	1
								\$ 1,202,899	2
								140,387	3
								6,368	4
								18,306	5
								138,145	6
								18,795	7
								1,524,900	8
								12,047	9
								15,182	10
								27,615	11
								5,503	12
								1,772	13
								2,948	14
								833	15
								2,666	16
								68,566	17
								1,593,466	18
								2,285,712	19

Non-Taxable Status Not Carried Above  
\$4,000 Level

**TABLE 3**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

		Primary Producers				Professionals		
		Farmers	Forestry Operators	Fishermen	Total Primary Producers	Accountants	Medical Doctors and Surgeons	Dentists
1	Number of Declared Taxable Returns.....	67,830	1,630	2,640	72,100	2,310	9,520	3,790
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 11,564	\$ 743	\$ 1,376	\$ 13,683	\$ 1,133	\$ 5,023	\$ 1,145
3	Business Income.....	2,366	6,157	8,356	16,879	139	137	73
4	Professional Income.....	103	—	—	103	16,314	89,560	24,174
5	Commission Income.....	366	—	3	369	116	105	34
6	Farm Income.....	241,690	142	51	241,883	52	125	21
7	Old Age Pension Income.....	1,203	9	3	1,215	17	111	24
8	Total-Earned Income Declared.....	257,292	7,051	9,789	274,132	17,771	94,811	25,471
9	Dividends.....	2,496	49	15	2,560	423	2,617	612
10	Bond and Bank Interest.....	3,212	34	38	3,284	186	1,246	370
11	Net Rental Income.....	3,098	4	10	3,112	21	836	214
12	Mortgage Interest.....	1,306	16	—	1,322	83	210	93
13	Annuity Income.....	51	—	—	51	2	53	37
14	Estate Income.....	1,004	2	—	1,006	2	269	138
15	Other Investment Income.....	221	—	—	221	25	52	17
16	Miscellaneous Income.....	368	20	—	388	28	78	4
17	Total-Investment Income Declared.....	11,756	125	63	11,944	770	5,361	1,485
18	Total Income Declared.....	269,048	7,176	9,852	286,076	18,541	100,172	26,956
	<b>Exemptions and Deductions Claimed.....</b>							
19	Personal Exemptions.....	134,985	3,174	4,795	142,954	4,907	20,833	8,157
20	Pension Fund Deductions.....	86	1	1	88	14	40	10
21	Union Dues.....	23	—	16	39	1	3	1
22	Donations.....	3,727	39	29	3,795	518	2,449	560
23	Medical Expenses.....	1,734	30	49	1,813	202	268	183
24	Other Deductions.....	196	19	24	239	25	201	103
25	Total Exemptions and Deductions Claimed.....	140,751	3,263	4,914	148,928	5,667	23,794	9,014
26	Net Taxable Income Declared.....	128,297	3,913	4,938	137,148	12,874	76,378	17,942
27	Tax Payable.....	27,505	919	1,052	29,476	4,321	23,967	4,496
1	Number of Declared Non-Taxable Returns....	128,550	1,760	4,170	134,480	250	940	420
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 9,406	\$ 259	\$ 741	\$ 10,406	\$ 30	\$ 180	\$ 78
3	Business Income.....	1,142	2,079	4,491	7,712	—	—	—
4	Professional Income.....	30	—	—	30	406	1,316	534
5	Commission Income.....	232	2	2	236	—	3	—
6	Farm Income.....	135,621	18	8	135,647	—	101	—
7	Old Age Pension Income.....	2,318	9	40	2,367	22	32	14
8	Total-Earned Income Declared.....	148,749	2,367	5,282	156,398	458	1,430	626
9	Dividends.....	833	7	34	874	4	35	17
10	Bond and Bank Interest.....	2,451	20	35	2,506	6	15	10
11	Net Rental Income.....	1,723	5	12	1,740	1	11	37
12	Mortgage Interest.....	936	7	5	948	6	8	1
13	Annuity Income.....	54	—	—	54	—	10	—
14	Estate Income.....	166	—	—	166	—	6	—
15	Other Investment Income.....	105	1	—	106	—	—	5
16	Miscellaneous Income.....	438	3	17	458	—	22	—
17	Total-Investment Income Declared.....	6,706	43	103	6,852	17	107	70
18	Total Income Declared.....	155,455	2,410	5,385	163,250	475	1,537	696
19	Total Exemptions and Deductions Claimed....	279,019	3,750	8,374	291,143	557	2,027	899

Bold italic figures denote net loss.



TABLE 3—(Cont'd)

## 1952 TAXATION YEAR—CANADA

Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
By Occupational Classes

(All money figures in thousands of dollars)

Professionals—(Concluded)							Employees				
Lawyers and Notaries	Consulting Engineers and Architects	Enter- tainers	Osteo- paths, Chiro- practors, etc.	Nurses	Other Pro- fessionals	Total Pro- fessionals	Agri- cultural Enter- prises	Business Enter- prises	Institu- tions	Educa- tional Insti- tutions	
5,050	1,740	1,980	1,450	3,420	2,440	31,700	3,080	2,318,490	62,590	63,050	1
\$ 3,116	\$ 1,792	\$ 1,319	\$ 484	\$ 3,219	\$ 1,508	\$ 18,739	\$ 5,511	\$7,001,057	\$ 134,266	\$ 187,169	2
60	81	50	5	49	49	523	—	6,282	46	10	3
38,910	18,046	7,375	7,118	2,987	7,829	212,313	—	1,764	372	180	4
161	46	3	—	—	90	555	—	9,106	59	22	5
47	5	27	—	—	7	60	59	325	37	50	6
103	55	10	36	6	33	395	14	6,998	315	105	7
42,183	20,025	8,784	7,643	6,261	9,516	232,465	5,584	7,025,532	135,095	187,536	8
1,752	811	56	93	88	310	6,762	11	39,591	800	1,222	9
463	234	39	67	79	164	2,848	37	16,452	553	1,047	10
655	119	11	69	12	151	2,088	18	14,407	221	360	11
663	42	—	23	6	40	1,160	6	4,293	110	87	12
17	9	8	—	8	5	139	—	1,027	88	86	13
317	58	4	9	12	22	831	5	3,920	125	153	14
107	25	3	24	4	8	265	—	1,457	17	62	15
415	20	10	12	6	24	597	11	4,056	120	201	16
4,389	1,318	131	297	215	724	14,690	88	85,203	2,034	3,218	17
46,572	21,343	8,915	7,940	6,476	10,240	247,155	5,672	7,110,735	137,129	190,754	18
10,595	3,761	3,372	3,000	3,753	4,420	62,798	3,826	3,780,423	78,015	87,181	19
42	38	38	5	6	17	210	12	71,144	1,640	8,862	20
2	1	6	—	18	2	34	3	18,595	281	800	21
1,280	403	87	174	115	175	5,761	33	102,798	2,218	3,204	22
350	84	66	40	29	82	1,304	27	43,746	789	984	23
170	17	27	8	59	72	682	26	24,921	681	215	24
12,439	4,304	3,596	3,227	3,980	4,768	70,789	3,927	4,041,627	83,624	101,246	25
34,133	17,039	5,319	4,713	2,496	5,472	176,366	1,745	3,069,108	53,505	89,508	26
10,730	6,341	1,222	1,128	466	1,370	54,041	333	655,858	10,419	17,703	27
640	230	490	330	1,160	1,240	5,700	3,980	804,690	27,970	14,840	1
\$ 145	\$ 58	\$ 132	\$ 66	\$ 635	\$ 550	\$ 1,874	\$ 4,734	\$ 971,578	\$ 31,569	\$ 16,631	2
—	16	33	—	—	27	76	19	534	1	4	3
942	293	406	365	447	1,146	5,855	—	30	39	21	4
23	—	—	—	2	24	52	—	438	32	8	5
—	—	—	—	—	—	101	9	362	—	38	6
35	5	4	7	—	25	144	4	3,816	215	42	7
1,145	372	575	438	1,084	1,772	7,900	4,766	976,034	31,792	16,660	8
12	7	2	1	11	4	93	4	1,590	64	23	9
15	4	2	5	22	31	110	34	1,787	116	44	10
23	—	18	9	4	24	127	15	1,685	118	47	11
6	11	—	4	1	21	58	3	295	7	2	12
2	—	—	—	2	—	14	2	162	13	1	13
—	—	—	—	—	3	9	1	104	10	4	14
—	—	—	—	1	1	7	—	68	2	1	15
—	—	—	—	2	4	28	25	683	58	5	16
58	22	22	19	43	88	446	84	6,374	388	127	17
1,203	394	597	457	1,127	1,860	8,346	4,850	982,408	32,180	16,787	18
1,270	480	818	592	1,439	2,260	10,342	6,529	1,362,533	42,723	21,852	19

Bold italic figures denote net loss.

**TABLE 3—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

		<b>Employees—(Concluded)</b>						
		Dominion Govern- ment	Provincial Govern- ments	Municipal and Smaller Govern- ments	Employees of Private Individ- uals	Armed Services	Unclassi- fied	Total Employees
1	Number of Declared <b>Taxable Returns</b> .....	122,380	84,420	77,030	1,390	2,040	19,120	2,753,590
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 365,912	\$ 245,209	\$ 238,142	\$ 2,286	\$ 2,149	\$ 50,503	\$8,232,204
3	Business Income.....	230	205	92	5	21	102	6,951
4	Professional Income.....	125	319	138	—	1	18	2,917
5	Commission Income.....	61	92	130	—	1	2	9,473
6	Farm Income.....	71	71	59	8	33	42	755
7	Old Age Pension Income.....	169	313	341	20	—	79	[8,354
8	<b>Total-Earned Income Declared</b> .....	366,568	246,209	238,902	2,319	2,163	50,746	8,260,654
9	Dividends.....	1,355	1,000	469	41	129	328	44,946
10	Bond and Bank Interest.....	936	685	587	30	32	176	20,535
11	Net Rental Income.....	777	506	468	19	60	180	17,016
12	Mortgage Interest.....	126	137	114	6	21	27	4,927
13	Annuity Income.....	50	57	66	5	—	28	1,407
14	Estate Income.....	304	222	80	—	114	50	4,973
15	Other Investment Income.....	48	106	6	—	5	3	1,704
16	Miscellaneous Income.....	143	160	90	7	12	86	4,886
17	<b>Total-Investment Income Declared</b> .....	3,739	2,873	1,880	108	373	878	100,394
18	<b>Total Income Declared</b> .....	370,307	249,082	240,782	2,427	2,536	51,624	8,361,048
	<b>Exemptions and Deductions Claimed</b> .....							
19	Personal Exemptions.....	204,175	135,118	139,761	1,654	1,244	29,102	4,460,499
20	Pension Fund Deductions.....	13,748	8,334	7,850	4	19	694	112,307
21	Union Dues.....	435	531	879	2	1	90	21,617
22	Donations.....	5,479	3,312	4,345	28	19	551	121,987
23	Medical Expenses.....	2,989	1,853	1,898	23	7	290	52,606
24	Other Deductions.....	684	274	343	—	7	171	27,322
25	<b>Total Exemptions and Deductions Claimed</b> .....	227,510	149,422	155,076	1,711	1,297	30,898	4,796,338
26	<b>Net Taxable Income Declared</b> .....	142,797	99,660	85,706	716	1,239	20,726	3,564,710
27	<b>Tax Payable</b> .....	28,201	19,806	16,622	131	224	4,096	753,393
1	Number of Declared <b>Non-Taxable Returns</b> ...	31,090	29,120	16,490	1,460	1,050	8,390	939,080
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 46,137	\$ 40,230	\$ 27,039	\$ 1,353	\$ 793	\$ 10,981	\$1,151,045
3	Business Income.....	72	36	68	—	—	26	752
4	Professional Income.....	13	—	8	—	—	13	98
5	Commission Income.....	14	11	23	4	—	25	491
6	Farm Income.....	42	14	20	12	—	10	421
7	Old Age Pension Income.....	200	240	190	34	—	129	4,870
8	<b>Total-Earned Income Declared</b> .....	46,368	40,531	27,348	1,379	793	11,164	1,156,835
9	Dividends.....	34	546	41	23	1	23	2,349
10	Bond and Bank Interest.....	81	68	59	24	—	57	2,270
11	Net Rental Income.....	84	80	71	3	1	45	2,147
12	Mortgage Interest.....	6	10	10	3	—	3	339
13	Annuity Income.....	—	6	25	—	—	1	210
14	Estate Income.....	8	5	1	—	5	—	138
15	Other Investment Income.....	—	—	—	—	—	—	71
16	Miscellaneous Income.....	12	34	23	—	—	19	859
17	<b>Total-Investment Income Declared</b> .....	225	749	230	53	5	148	8,383
18	<b>Total Income Declared</b> .....	46,593	41,280	27,578	1,432	798	11,312	1,165,218
19	<b>Total Exemptions and Deductions Claimed</b> ...	59,796	55,121	34,717	1,971	1,250	15,352	1,601,844

Bold italic figures denote net loss.



**TABLE 3—(Concluded)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

Sales- men	Business Proprietors				Financial			Estates	De- ceased	Un- classi- fied	Grand Total	
	Sole Proprietors Without Employees	Sole Proprietors With Employees	Partners in Business	Total Business Pro- prietors	Investment Income Pre- dominates	Pension Income Pre- dominates	Total Financial					
33,230	22,240	85,480	50,600	158,320	55,870	8,370	64,240	5,550	5,620	750	3,125,100	1
\$ 11,850	\$ 6,058	\$ 24,199	\$ 21,538	\$ 51,795	\$ 38,297	\$ 19,891	\$ 58,188	\$ 623	\$ 14,084	\$ 474	\$8,401,640	2
1,201	55,991	398,149	248,114	702,254	2,082	48	2,130	183	2,218	146	732,485	3
297	371	1,655	4,189	6,215	1,764	150	1,914	—	354	100	224,213	4
135,260	617	1,747	1,889	4,253	2,149	119	2,268	—	581	69	152,828	5
174	204	1,618	2,067	3,889	104	13	117	70	1,367	5	248,200	6
291	198	683	493	1,374	6,634	1,787	8,421	213	274	20	20,557	7
149,073	63,439	428,051	278,290	769,780	51,030	22,008	73,038	1,089	18,878	814	9,779,923	8
1,179	586	4,170	3,733	8,489	113,360	2,172	115,532	11,441	2,477	84	193,470	9
678	548	3,490	2,297	6,335	31,488	1,271	32,759	7,153	1,252	67	74,911	10
821	1,459	11,287	5,646	18,392	54,349	241	54,590	1,505	892	20	98,436	11
359	317	2,132	1,324	3,773	14,432	91	14,523	1,072	391	3	27,530	12
133	44	91	56	191	2,534	305	2,839	103	50	1	4,914	13
285	50	435	793	1,278	56,137	364	56,501	6,463	931	41	72,309	14
45	60	500	638	1,198	5,451	73	5,524	36	226	27	9,246	15
253	35	635	975	1,645	3,608	112	3,720	111	475	1,219	13,294	16
3,753	3,099	22,740	15,462	41,301	281,359	4,629	285,988	27,884	6,694	1,462	494,110	17
152,826	66,538	450,791	293,752	811,081	332,389	26,637	359,026	28,973	25,572	2,276	10,274,033	18
66,502	41,566	181,755	98,472	321,793	83,106	13,997	97,103	2,451	9,792	1,128	5,165,020	19
1,202	47	214	176	437	342	106	448	4	195	3	114,894	20
12	16	36	21	73	16	9	25	—	14	1	21,815	21
3,030	880	7,707	4,396	12,983	10,169	683	10,852	152	305	29	158,894	22
1,341	461	2,609	1,572	4,642	3,581	409	3,990	81	1,001	18	66,796	23
317	68	656	369	1,093	1,710	73	1,783	13,672	168	—	45,276	24
72,404	43,038	192,977	105,006	341,021	98,924	15,277	114,201	16,360	11,475	1,179	5,572,695	25
80,422	23,500	257,814	188,746	470,060	233,465	11,360	244,825	12,613	14,097	1,097	4,701,338	26
19,341	4,963	70,842	56,714	132,519	73,788	2,511	76,299	2,879	3,593	242	1,071,783	27
10,600	37,930	47,760	19,250	104,940	43,910	19,570	63,480	500	8,240	3,590	1,270,610	1
\$ 1,325	\$ 4,785	\$ 5,158	\$ 1,891	\$ 11,834	\$ 4,806	\$ 15,109	\$ 19,915	\$ 79	\$ 6,012	\$ 409	\$1,202,899	2
104	48,542	60,704	21,688	130,934	225	41	266	19	397	127	140,387	3
—	31	91	47	169	70	6	76	—	140	—	6,368	4
16,724	194	277	40	431	190	49	239	—	132	1	18,306	5
152	351	786	1,119	2,256	56	51	107	—	803	6	138,145	6
194	504	540	180	1,224	4,870	4,723	9,593	44	303	56	18,795	7
18,195	54,407	67,556	24,885	146,848	10,217	19,979	30,196	142	7,787	599	1,524,900	8
74	189	676	86	951	6,651	672	7,323	10	356	17	12,047	9
124	407	954	189	1,550	7,265	988	8,253	14	334	21	15,182	10
170	1,160	1,943	544	3,647	18,936	496	19,432	10	336	6	27,615	11
64	193	337	104	634	3,247	129	3,376	1	82	1	5,503	12
30	11	25	9	45	1,066	323	1,389	6	24	—	1,772	13
—	63	106	13	182	1,922	39	1,961	364	128	—	2,948	14
15	20	34	19	73	486	23	509	6	46	—	833	15
45	98	148	80	326	538	85	623	4	35	288	2,666	16
522	2,141	4,223	1,044	7,408	40,111	2,755	42,866	415	1,341	333	68,566	17
18,717	56,548	71,779	25,929	154,256	50,328	22,734	73,062	557	9,128	932	1,593,466	18
23,102	77,988	105,231	39,392	222,611	75,764	38,514	114,278	798	16,219	5,465	2,285,712	19

Bold italic figures denote net loss.



**TABLE 4**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Newfoundland			Prince Edward Island		
		St. John's	All Other Areas	Total	Charlotte-town	All Other Areas	Total
1	Number of Declared Taxable Returns.....	12,940	21,770	34,710	3,560	2,980	6,540
	<b>Sources of Income</b>						
2	Wages and Salaries.....	\$ 35,296	\$ 63,765	\$ 99,061	\$ 9,133	\$ 5,527	\$ 14,660
3	Business Income.....	2,950	2,774	5,724	1,562	2,084	3,646
4	Professional Income.....	984	830	1,814	476	154	630
5	Commission Income.....	656	180	836	146	78	224
6	Farm Income.....	25	—	25	20	813	833
7	Old Age Pension Income.....	67	25	92	42	40	82
8	Total-Earned Income Declared.....	39,978	67,574	107,552	11,379	8,696	20,075
9	Dividends.....	761	167	928	590	153	743
10	Bond and Bank Interest.....	909	229	1,138	166	119	285
11	Net Rental Income.....	357	45	402	67	3	70
12	Mortgage Interest.....	174	15	189	17	65	82
13	Annuity Income.....	6	3	9	7	—	7
14	Estate Income.....	144	33	177	39	4	43
15	Other Investment Income.....	27	15	42	—	—	—
16	Miscellaneous Income.....	3	13	16	—	—	—
17	Total-Investment Income Declared.....	2,381	520	2,901	886	344	1,230
18	<b>Total Income Declared.....</b>	<b>42,359</b>	<b>68,094</b>	<b>110,453</b>	<b>12,265</b>	<b>9,040</b>	<b>21,305</b>
	<b>Exemptions and Deductions Claimed.....</b>						
19	Personal Exemptions.....	22,591	39,976	62,567	5,862	5,036	10,898
20	Pension Fund Deductions.....	245	631	876	167	70	237
21	Union Dues.....	47	149	196	16	10	26
22	Donations.....	320	584	904	187	147	334
23	Medical Expenses.....	163	99	262	88	65	153
24	Other Deductions.....	276	152	428	33	56	89
25	<b>Total Exemptions and Deductions Claimed.....</b>	<b>23,642</b>	<b>41,591</b>	<b>65,233</b>	<b>6,353</b>	<b>5,384</b>	<b>11,737</b>
26	<b>Net Taxable Income Declared.....</b>	<b>18,717</b>	<b>26,503</b>	<b>45,220</b>	<b>5,912</b>	<b>3,656</b>	<b>9,568</b>
27	<b>Tax Payable.....</b>	<b>4,280</b>	<b>5,495</b>	<b>9,775</b>	<b>1,640</b>	<b>872</b>	<b>2,512</b>
	<b>Number of Declared Taxable Returns</b>						
1	Under \$1,000.....	*	*	160	*	*	*
2	\$1,000- 1,500.....	1,580	2,850	4,430	690	660	1,350
3	1,500- 2,000.....	1,630	2,160	3,790	460	370	830
4	2,000- 2,500.....	2,010	2,610	4,620	580	470	1,050
5	2,500- 3,000.....	2,290	3,810	6,100	590	400	990
6	3,000- 3,500.....	2,070	3,490	5,560	420	450	870
7	3,500- 4,000.....	970	2,660	3,630	250	210	460
8	4,000- 4,500.....	680	1,520	2,200	110	*	180
9	4,500- 5,000.....	370	920	1,290	100	*	150
10	5,000- 6,000.....	540	760	1,300	*	*	150
11	6,000- 7,000.....	160	470	630	*	*	130
12	7,000- 8,000.....	*	100	160	*	*	*
13	8,000- 9,000.....	110	*	200	*	*	*
14	9,000- 10,000.....	*	*	110	—	*	*
15	10,000- 15,000.....	180	130	310	*	*	120
16	Over 15,000.....	140	*	220	*	*	130
17	<b>Total Number of Declared Taxable Returns</b>	<b>12,940</b>	<b>21,770</b>	<b>34,710</b>	<b>3,560</b>	<b>2,980</b>	<b>6,540</b>

\* Less than 100; included in total but not shown separately.

**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

Nova Scotia				New Brunswick					
Halifax	Sydney and Glace Bay	All Other Areas	Total	Frederic- ton	Moncton	Saint John	All Other Areas	Total	
32,100	13,020	48,770	93,890	4,540	10,140	18,100	32,540	65,320	1
\$ 83,434	\$ 37,321	\$ 117,450	\$ 238,205	\$ 11,398	\$ 27,338	\$ 45,891	\$ 81,143	\$ 165,770	2
4,419	1,715	10,804	16,938	1,378	966	2,712	7,448	12,504	3
3,234	519	2,145	5,898	627	975	1,449	1,365	4,416	4
1,031	407	650	2,088	238	362	1,020	791	2,411	5
—	—	454	454	11	16	—	650	677	6
238	114	460	812	51	76	148	141	416	7
92,356	40,076	131,963	264,395	13,703	29,733	51,220	91,538	186,194	8
1,849	310	2,458	4,617	217	279	1,143	1,574	3,213	9
641	108	1,294	2,043	213	182	412	748	1,555	10
824	179	373	1,376	140	230	231	183	784	11
41	28	262	331	55	150	84	112	401	12
8	24	61	93	4	43	24	21	92	13
921	156	560	1,637	42	206	108	635	991	14
340	138	148	626	40	—	52	4	96	15
114	33	231	378	32	40	64	154	290	16
4,738	976	5,387	11,101	743	1,130	2,118	3,431	7,422	17
97,094	41,052	137,350	275,496	14,446	30,863	53,338	94,969	193,616	18
52,865	25,109	86,341	164,315	7,486	17,358	30,499	57,415	112,758	19
1,424	183	1,247	2,854	219	565	704	1,234	2,722	20
160	216	501	877	13	70	102	200	385	21
1,013	490	1,417	2,920	216	391	623	1,544	2,774	22
528	159	540	1,227	142	217	415	582	1,356	23
212	58	406	676	31	196	70	459	756	24
56,202	26,215	90,452	172,869	8,107	18,797	32,413	61,434	120,751	25
40,892	14,837	46,898	102,627	6,339	12,066	20,925	33,535	72,865	26
8,810	3,023	9,500	21,333	1,366	2,560	4,486	7,035	15,447	27
310	*	660	1,010	—	*	*	240	330	1
4,440	1,060	7,170	12,670	700	1,360	2,620	5,220	9,900	2
4,540	980	5,490	11,010	620	1,230	2,010	4,160	8,020	3
5,010	1,550	7,810	14,370	650	1,520	3,060	4,510	9,740	4
5,750	2,660	10,330	18,740	760	1,750	4,030	5,770	12,310	5
4,550	3,240	8,150	15,940	510	1,640	2,670	4,810	9,630	6
2,870	1,660	3,730	8,260	370	840	1,300	3,120	5,630	7
1,210	870	1,990	4,070	280	520	830	1,550	3,180	8
870	330	1,010	2,210	140	360	400	1,030	1,930	9
880	270	960	2,110	220	410	470	1,040	2,140	10
490	150	390	1,030	*	180	200	360	810	11
320	*	280	650	*	110	100	180	440	12
150	*	160	330	*	*	120	120	330	13
150	*	140	350	*	*	*	100	210	14
370	*	390	790	*	*	140	180	410	15
190	*	110	350	*	*	*	150	310	16
32,100	13,020	48,770	93,890	4,540	10,140	18,100	32,540	65,320	17

\* Less than 100; included in total but not shown separately.

**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Quebec						
		Cap de la Madeleine	Chicou- timi	Drum- mondville	Granby	Hull	Jonquiere	Levis
1	Number of Declared Taxable Returns.....	3,300	4,950	3,510	4,100	11,080	4,170	4,140
<b>Sources of Income</b>								
2	Wages and Salaries.....	\$ 9,416	\$ 14,041	\$ 8,615	\$ 9,392	\$ 27,538	\$ 12,595	\$ 10,557
3	Business Income.....	571	2,003	1,528	1,098	1,336	713	825
4	Professional Income.....	47	210	150	373	633	150	193
5	Commission Income.....	33	136	233	145	254	92	169
6	Farm Income.....	—	—	—	4	—	—	—
7	Old Age Pension Income.....	—	10	4	14	25	5	21
8	Total-Earned Income Declared.....	10,067	16,400	10,530	11,026	29,786	13,555	11,765
9	Dividends.....	1	37	42	160	686	10	8
10	Bond and Bank Interest.....	7	32	6	20	99	3	70
11	Net Rental Income.....	24	245	211	67	132	31	70
12	Mortgage Interest.....	6	30	33	52	73	—	27
13	Annuity Income.....	—	—	—	1	4	2	—
14	Estate Income.....	—	3	26	328	24	—	46
15	Other Investment Income.....	—	25	—	—	1	—	18
16	Miscellaneous Income.....	—	—	—	10	—	52	—
17	Total-Investment Income Declared.....	38	372	318	638	1,019	98	239
18	<b>Total Income Declared.....</b>	<b>10,105</b>	<b>16,772</b>	<b>10,848</b>	<b>11,664</b>	<b>30,805</b>	<b>13,653</b>	<b>12,004</b>
<b>Exemptions and Deductions Claimed.....</b>								
19	Personal Exemptions.....	6,157	9,311	6,236	6,463	18,235	8,373	7,290
20	Pension Fund Deductions.....	159	187	142	88	507	231	93
21	Union Dues.....	32	34	10	26	59	42	23
22	Donations.....	768	1,009	339	569	1,043	1,086	1,030
23	Medical Expenses.....	63	91	81	120	199	56	34
24	Other Deductions.....	15	10	24	43	99	20	80
25	<b>Total Exemptions and Deductions Claimed</b>	<b>7,194</b>	<b>10,642</b>	<b>6,832</b>	<b>7,309</b>	<b>20,142</b>	<b>9,808</b>	<b>8,550</b>
26	<b>Net Taxable Income Declared.....</b>	<b>2,911</b>	<b>6,130</b>	<b>4,016</b>	<b>4,355</b>	<b>10,663</b>	<b>3,845</b>	<b>3,454</b>
27	<b>Tax Payable.....</b>	<b>571</b>	<b>1,627</b>	<b>915</b>	<b>993</b>	<b>2,281</b>	<b>762</b>	<b>672</b>
<b>Number of Declared Taxable Returns</b>								
1	Under \$1,000.....	—	*	—	*	*	—	—
2	\$1,000- 1,500.....	400	680	390	580	1,680	350	580
3	1,500- 2,000.....	330	520	440	840	1,580	330	530
4	2,000- 2,500.....	320	450	560	780	2,060	250	520
5	2,500- 3,000.....	530	630	870	810	2,030	450	710
6	3,000- 3,500.....	570	980	530	460	1,640	980	790
7	3,500- 4,000.....	550	910	230	230	900	1,120	370
8	4,000- 4,500.....	290	260	120	*	500	380	200
9	4,500- 5,000.....	160	140	*	*	300	110	200
10	5,000- 6,000.....	110	170	*	*	140	140	140
11	6,000- 7,000.....	*	*	*	*	*	*	*
12	7,000- 8,000.....	*	*	*	*	*	—	*
13	8,000- 9,000.....	—	*	*	*	*	—	*
14	9,000- 10,000.....	—	*	—	*	—	*	—
15	10,000- 15,000.....	*	*	*	*	*	*	*
16	Over 15,000.....	—	*	*	*	*	—	—
17	<b>Total Number of Declared Taxable Returns</b>	<b>3,300</b>	<b>4,950</b>	<b>3,510</b>	<b>4,100</b>	<b>11,080</b>	<b>4,170</b>	<b>4,140</b>

\*Less than 100; included in total but not shown separately. 42



**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

**Quebec—(Continued)**

Montreal	Quebec	Rouyn	St. Hyacinthe	St. Johns	Shawinigan Falls	Sherbrooke	Sorel	Thetford Mines	Three Rivers	
409,620	39,480	3,180	3,530	4,390	9,540	11,280	3,490	3,680	8,820	1
\$ 1,152,240	\$ 100,141	\$ 8,787	\$ 7,431	\$ 11,614	\$ 31,024	\$ 28,237	\$ 10,024	\$ 11,449	\$ 24,764	2
85,124	10,977	545	1,468	1,007	1,064	2,802	784	540	1,792	3
34,492	4,922	401	238	159	182	558	—	67	535	4
31,427	2,480	129	219	180	134	849	84	3	474	5
144	55	—	10	—	—	57	—	—	22	6
2,460	240	5	23	—	4	78	5	24	24	7
1,305,887	118,815	9,867	9,369	12,960	32,408	32,467	10,897	12,083	27,611	8
43,233	5,469	22	68	74	231	449	740	33	219	9
9,885	1,499	12	63	21	77	224	208	64	133	10
20,275	1,029	93	172	89	436	256	72	11	467	11
3,881	359	16	57	—	43	260	6	2	141	12
916	18	—	8	—	—	9	—	—	—	13
19,542	1,924	—	—	10	51	429	13	37	32	14
1,069	69	—	7	—	37	4	—	1	34	15
3,916	22	—	12	—	—	10	48	—	18	16
102,717	10,389	143	387	194	875	1,641	1,087	148	1,044	17
1,408,604	129,204	10,010	9,756	13,154	33,283	34,108	11,984	12,231	28,655	18
674,523	64,822	6,162	5,712	7,746	18,841	18,915	6,284	7,210	15,419	19
14,245	1,563	86	65	75	668	218	48	56	438	20
2,422	197	8	20	42	90	62	16	36	60	21
43,782	10,050	177	606	740	2,233	1,781	825	1,013	1,896	22
10,145	678	40	71	89	305	216	58	57	196	23
5,065	309	9	34	1	26	280	8	3	55	24
750,182	77,619	6,482	6,508	8,693	22,163	21,472	7,239	8,375	18,064	25
658,422	51,585	3,528	3,248	4,461	11,120	12,636	4,745	3,856	10,591	26
162,345	13,866	760	715	909	2,364	2,861	1,631	750	2,317	27
2,040	*	—	—	*	—	*	—	—	—	1
45,000	6,750	370	730	530	700	1,650	340	280	1,360	2
52,560	5,920	250	670	450	710	1,820	270	180	1,120	3
59,920	5,460	270	540	570	600	1,610	550	250	980	4
71,480	6,500	560	560	790	1,130	2,060	970	930	1,160	5
60,220	5,050	800	440	900	2,420	1,570	620	1,100	1,290	6
38,960	2,920	550	170	570	1,890	870	300	960	930	7
23,070	1,790	240	120	160	880	570	140	260	610	8
13,700	1,100	—	*	120	410	290	*	*	270	9
15,150	1,390	*	*	140	330	340	*	*	480	10
7,340	710	*	*	*	230	130	*	*	260	11
4,270	400	*	—	*	*	*	*	*	120	12
2,940	300	—	*	*	*	*	*	*	*	13
2,060	160	*	*	—	*	*	*	*	*	14
5,820	530	*	*	—	*	*	*	*	120	15
5,090	430	*	*	*	*	*	*	—	*	16
409,620	39,480	3,180	3,530	4,390	9,540	11,280	3,490	3,680	8,820	17

Bold italic figures denote net loss.

**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Quebec—(Concluded)			Ontario			
		Valleyfield	All Other Areas	Total	Barrie	Belleville	Brantford	Brockville
1	<b>Number of Declared Taxable Returns</b> .....	4,150	170,010	706,420	4,150	7,190	17,110	4,080
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 9,659	\$ 437,190	\$1,924,714	\$ 10,323	\$ 19,228	\$ 47,016	\$ 11,313
3	Business Income.....	855	45,089	160,121	2,120	2,314	3,497	713
4	Professional Income.....	87	8,315	51,712	284	856	1,568	222
5	Commission Income.....	275	5,887	43,203	65	332	937	203
6	Farm Income.....	45	749	952	35	124	42	—
7	Old Age Pension Income.....	24	594	3,560	22	75	146	34
8	<b>Total-Earned Income Declared</b> .....	10,945	497,824	2,184,262	12,779	22,929	53,206	12,485
9	Dividends.....	248	3,198	54,928	100	341	573	248
10	Bond and Bank Interest.....	35	1,865	14,323	64	129	321	197
11	Net Rental Income.....	54	3,002	26,736	198	222	367	62
12	Mortgage Interest.....	10	1,337	6,333	63	19	108	38
13	Annuity Income.....	—	78	1,036	1	2	12	7
14	Estate Income.....	—	1,912	24,377	—	137	431	126
15	Other Investment Income.....	—	177	1,442	1	—	19	—
16	Miscellaneous Income.....	—	442	4,530	29	65	28	10
17	<b>Total-Investment Income Declared</b> .....	347	12,011	133,705	456	915	1,859	688
18	<b>Total Income Declared</b> .....	11,292	509,835	2,317,967	13,235	23,844	55,065	13,173
	<b>Exemptions and Deductions Claimed</b> .....							
19	Personal Exemptions.....	6,774	297,403	1,191,876	6,918	12,059	29,328	6,614
20	Pension Fund Deductions.....	72	5,085	24,026	160	322	428	129
21	Union Dues.....	28	908	4,115	21	45	166	24
22	Donations.....	658	20,699	90,304	108	183	523	129
23	Medical Expenses.....	62	2,872	15,433	73	271	431	103
24	Other Deductions.....	3	1,714	7,798	90	279	95	90
25	<b>Total Exemptions and Deductions Claimed</b> .....	7,597	328,681	1,333,552	7,370	13,159	30,971	7,089
26	<b>Net Taxable Income Declared</b> .....	3,695	181,154	984,415	5,865	10,685	24,094	6,084
27	<b>Tax Payable</b> .....	760	39,088	236,187	1,285	2,311	5,109	1,377
	<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	—	430	2,680	*	*	100	*
2	\$1,000— 1,500.....	910	25,420	88,700	420	740	1,300	450
3	1,500— 2,000.....	560	22,450	91,530	470	820	1,980	550
4	2,000— 2,500.....	500	22,490	98,680	820	1,120	2,090	580
5	2,500— 3,000.....	640	29,270	121,540	700	1,100	3,190	690
6	3,000— 3,500.....	830	27,070	108,260	640	1,100	3,420	690
7	3,500— 4,000.....	240	16,220	68,890	310	660	2,250	460
8	4,000— 4,500.....	150	9,690	39,490	220	530	1,000	170
9	4,500— 5,000.....	140	5,420	22,750	110	200	480	130
10	5,000— 6,000.....	*	5,070	24,000	180	440	560	100
11	6,000— 7,000.....	*	2,340	11,570	*	110	240	*
12	7,000— 8,000.....	*	1,060	6,250	*	*	160	*
13	8,000— 9,000.....	*	740	4,420	*	*	*	*
14	9,000— 10,000.....	*	520	3,000	*	*	*	*
15	10,000— 15,000.....	—	1,130	8,040	*	110	150	*
16	Over 15,000.....	*	690	6,620	*	*	*	*
17	<b>Total Number of Declared Taxable Returns</b> .....	4,150	170,010	706,420	4,150	7,190	17,110	4,080

Bold italic figures denote net loss.

**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

Ontario—(Continued)										
Chatham	Cornwall	Ft. William and Pt. Arthur	Galt	Guelph	Hamilton	Kingston	Kirkland Lake	Kitchener and Waterloo	London	
7,410	8,720	26,780	7,540	10,060	92,460	13,340	4,450	24,780	40,170	1
\$ 19,314	\$ 23,062	\$ 78,339	\$ 21,694	\$ 26,021	\$ 269,068	\$ 34,731	\$ 13,006	\$ 66,793	\$ 105,131	2
2,448	1,651	6,580	1,038	2,776	17,446	2,089	700	5,666	7,112	3
633	422	1,828	362	201	6,355	1,035	348	1,987	3,990	4
439	305	711	299	182	4,314	795	214	1,452	1,523	5
163	73	41	42	10	176	27	—	26	43	6
43	43	103	76	89	751	164	5	142	396	7
23,040	25,556	87,602	23,511	29,279	298,110	38,841	14,273	76,066	118,195	8
261	236	723	262	428	4,762	1,175	132	1,662	3,035	9
132	104	396	296	246	2,303	337	22	1,020	1,091	10
676	148	253	131	205	2,237	983	22	340	1,217	11
103	60	149	88	136	1,188	299	—	325	358	12
6	10	9	21	42	110	31	22	77	119	13
535	44	170	249	259	2,492	332	—	1,292	1,436	14
—	23	4	13	4	119	7	—	25	16	15
34	6	27	24	19	165	173	1	156	265	16
1,747	631	1,731	1,084	1,339	13,376	3,267	199	4,897	7,537	17
24,787	26,187	89,333	24,595	30,618	311,486	42,108	14,472	80,963	125,732	18
12,318	15,216	45,627	12,431	15,856	150,504	21,723	8,072	38,698	62,658	19
175	350	1,258	117	309	2,610	601	141	624	1,784	20
53	92	256	45	61	763	68	10	158	240	21
247	294	623	284	356	2,651	421	145	1,246	1,253	22
238	170	604	153	194	1,855	366	96	507	1,006	23
92	26	386	21	63	752	80	12	283	820	24
13,123	16,148	48,754	13,051	16,839	159,135	23,259	8,476	41,516	67,761	25
11,664	10,039	40,579	11,544	13,779	152,351	18,849	5,996	39,447	57,971	26
2,613	2,041	8,965	2,683	2,931	33,660	4,129	1,274	9,601	12,903	27
*	*	100	*	*	770	130	*	150	410	1
720	990	2,320	600	1,370	8,000	1,690	340	2,390	4,530	2
820	1,130	2,600	960	1,370	10,420	1,440	430	3,500	5,590	3
1,030	1,340	2,980	1,080	1,560	11,700	1,890	460	4,300	6,760	4
1,420	1,450	5,010	1,550	1,820	14,120	2,220	1,120	4,200	6,490	5
1,270	1,510	5,340	1,470	1,510	15,250	2,450	840	4,030	6,000	6
780	900	3,470	740	730	12,340	1,350	490	2,530	3,700	7
390	550	1,830	440	430	7,870	700	280	1,130	2,160	8
250	300	960	130	330	4,160	440	100	660	1,300	9
210	160	920	130	280	3,450	390	160	640	1,250	10
160	140	340	150	170	1,380	180	*	300	620	11
*	*	250	*	150	620	110	*	230	250	12
*	*	120	*	*	500	100	*	*	230	13
*	*	*	*	*	270	*	*	130	190	14
120	*	260	*	100	900	100	*	240	380	15
*	*	190	*	*	710	120	*	280	310	16
7,410	8,720	26,780	7,540	10,060	92,460	13,340	4,450	24,780	40,170	17

\* Less than 100; included in total but not shown separately.



**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		<b>Ontario—(Continued)</b>						
		Niagara Falls	North Bay	Orillia	Oshawa	Ottawa	Owen Sound	Pem- broke
1	Number of Declared Taxable Returns.....	16,240	5,890	3,720	15,670	73,530	5,020	3,660
<b>Sources of Income</b>								
2	Wages and Salaries.....	\$ 49,248	\$ 16,852	\$ 8,737	\$ 48,841	\$ 205,775	\$ 12,626	\$ 8,695
3	Business Income.....	3,288	1,014	1,300	2,249	10,046	1,347	1,487
4	Professional Income.....	748	270	722	607	5,608	936	162
5	Commission Income.....	1,526	302	51	189	4,676	209	49
6	Farm Income.....	40	22	17	90	223	2	41
7	Old Age Pension Income.....	84	10	37	77	619	41	15
8	Total-Earned Income Declared.....	54,934	18,470	10,864	52,053	226,947	15,157	10,449
9	Dividends.....	183	114	636	288	6,484	587	115
10	Bond and Bank Interest.....	167	37	110	200	2,023	195	58
11	Net Rental Income.....	393	103	2	289	3,318	79	70
12	Mortgage Interest.....	159	66	21	68	614	53	21
13	Annuity Income.....	71	10	10	16	149	9	4
14	Estate Income.....	—	9	61	13	3,086	232	2
15	Other Investment Income.....	90	—	1	5	127	1	—
16	Miscellaneous Income.....	87	10	—	249	226	89	—
17	Total-Investment Income Declared.....	1,150	349	841	1,128	16,027	1,245	270
18	Total Income Declared.....	56,084	18,819	11,705	53,181	242,974	16,402	10,719
<b>Exemptions and Deductions Claimed.....</b>								
19	Personal Exemptions.....	27,406	10,151	6,045	26,359	114,799	8,518	6,214
20	Pension Fund Deductions.....	630	475	98	248	5,707	137	85
21	Union Dues.....	141	51	9	219	258	39	15
22	Donations.....	322	174	106	412	3,787	187	190
23	Medical Expenses.....	509	123	67	383	1,925	112	57
24	Other Deductions.....	97	240	28	44	810	18	19
25	Total Exemptions and Deductions Claimed.....	29,105	11,214	6,353	27,665	127,286	9,011	6,580
26	Net Taxable Income Declared.....	26,979	7,605	5,352	25,516	115,688	7,391	4,139
27	Tax Payable.....	5,949	1,560	1,326	5,578	27,272	1,659	914
<b>Number of Declared Taxable Returns</b>								
1	Under \$1,000.....	160	*	*	110	660	*	*
2	\$1,000- 1,500.....	1,380	590	410	1,250	7,090	520	510
3	1,500- 2,000.....	1,180	660	510	1,310	10,410	700	370
4	2,000- 2,500.....	1,620	760	730	1,650	12,530	720	640
5	2,500- 3,000.....	2,250	980	780	2,510	12,330	1,040	920
6	3,000- 3,500.....	3,070	990	620	2,660	9,490	880	570
7	3,500- 4,000.....	2,750	800	190	3,080	6,240	290	210
8	4,000- 4,500.....	1,500	310	150	1,270	3,810	320	160
9	4,500- 5,000.....	970	320	—	690	2,620	110	—
10	5,000- 6,000.....	690	210	130	510	3,400	100	100
11	6,000- 7,000.....	210	100	*	250	1,630	*	*
12	7,000- 8,000.....	150	*	*	*	900	*	*
13	8,000- 9,000.....	*	*	*	*	490	*	*
14	9,000- 10,000.....	*	*	*	*	350	*	—
15	10,000- 15,000.....	110	*	*	120	910	*	*
16	Over 15,000.....	*	*	*	110	670	*	*
17	Total Number of Declared Taxable Returns	16,240	5,890	3,720	15,670	73,530	5,020	3,660

Bold italic figures denote net loss.

**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

Ontario—(Continued)										
Peter- borough	St. Catharines	St. Thomas	Sarnia	Sault Ste. Marie	Stratford	Sudbury and Cop- per Cliff	Timmins, Porcupine and Schu- macher	Toronto	Welland	
12,830	20,850	6,530	12,690	13,360	5,530	19,180	10,370	468,620	11,240	1
\$ 36,183	\$ 62,432	\$ 18,355	\$ 41,525	\$ 41,854	\$ 14,486	\$ 60,389	\$ 29,980	\$1,332,182	\$ 34,673	2
2,131	5,521	1,339	2,186	4,580	1,103	2,956	1,807	100,428	2,048	3
666	1,704	183	1,324	608	449	931	612	40,243	1,050	4
353	1,007	246	269	392	134	721	186	33,086	79	5
29	333	—	3	4	13	—	—	293	4	6
48	111	110	110	68	57	55	29	3,858	46	7
39,410	71,108	20,233	45,411	47,506	16,242	65,052	32,614	1,510,090	37,900	8
330	956	313	385	249	340	95	126	51,660	268	9
199	546	246	161	249	186	67	67	16,460	142	10
310	396	238	477	190	86	244	49	15,190	120	11
69	179	47	59	253	35	145	80	6,430	102	12
31	72	19	20	18	4	6	10	1,023	4	13
258	206	52	263	4	58	182	42	14,899	207	14
3	19	—	13	32	45	11	27	1,624	9	15
30	93	6	34	17	39	15	15	1,988	23	16
1,230	2,467	921	1,412	1,012	793	765	416	109,274	875	17
40,640	73,575	21,154	46,823	48,518	17,035	65,817	33,030	1,619,364	38,775	18
21,757	35,506	11,018	21,480	23,300	9,332	33,248	19,116	716,400	19,480	19
351	597	449	727	298	230	319	180	18,102	257	20
95	179	86	118	155	49	349	54	2,844	98	21
407	589	249	417	288	219	508	243	14,113	384	22
346	520	146	508	211	111	263	203	9,532	255	23
25	150	334	164	105	89	160	32	12,938	74	24
22,981	37,541	12,282	23,414	24,357	10,030	34,847	19,828	773,929	20,548	25
17,659	36,034	8,872	23,409	24,161	7,005	30,970	13,202	845,435	18,227	26
3,561	8,181	1,794	5,190	5,395	1,498	6,375	2,745	206,026	3,789	27
*	*	*	*	*	*	100	*	5,870	*	1
1,050	1,690	650	770	950	490	1,350	760	43,900	730	2
1,220	2,070	730	1,070	1,090	810	1,370	690	62,550	850	3
1,820	2,160	940	1,290	1,170	780	1,830	1,070	72,660	1,270	4
2,130	3,030	1,010	1,700	1,790	1,050	2,160	2,390	76,090	1,450	5
2,690	3,620	1,000	1,890	2,440	1,160	3,330	2,590	66,360	2,130	6
1,770	3,430	700	1,930	2,340	410	4,660	1,390	46,620	2,080	7
870	1,760	370	1,520	1,470	170	2,230	630	27,950	1,090	8
390	950	250	910	750	220	730	280	17,110	620	9
280	920	450	810	620	120	740	280	17,510	490	10
230	480	200	340	180	*	310	*	8,900	150	11
150	*	100	110	*	*	*	*	5,510	*	12
*	130	*	*	*	*	*	*	3,290	*	13
*	*	—	*	*	*	*	*	2,270	*	14
*	160	*	130	160	*	120	*	6,420	*	15
*	210	*	100	160	*	*	*	5,610	*	16
12,830	20,850	6,530	12,690	13,360	5,530	19,180	10,370	468,620	11,240	17

Bold italic figures denote net loss.



**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Ontario—(Concluded)				Manitoba		
		Windsor	Woodstock	All Other Areas	Total	Brandon	The Pas and Flin Flon	Winnipeg
1	Number of Declared Taxable Returns.....	48,740	5,440	336,910	1,364,260	6,240	4,400	115,320
	<b>Sources of Income</b>							
2	Wages and Salaries.....	\$ 148,668	\$ 13,795	\$ 890,907	\$3,821,240	\$ 15,274	\$ 15,963	\$ 311,168
3	Business Income.....	7,051	1,566	99,551	309,148	1,290	754	21,707
4	Professional Income.....	2,341	400	18,548	98,203	388	216	9,132
5	Commission Income.....	1,380	147	11,441	68,214	83	2	5,525
6	Farm Income.....	226	14	27,493	29,569	761	—	917
7	Old Age Pension Income.....	217	61	2,003	9,745	38	10	640
8	Total-Earned Income Declared.....	159,883	15,983	1,049,941	4,336,119	17,834	16,945	349,089
9	Dividends.....	1,168	272	12,122	90,629	222	353	6,106
10	Bond and Bank Interest.....	862	162	7,526	36,321	106	22	2,527
11	Net Rental Income.....	1,517	151	5,219	35,502	251	4	2,905
12	Mortgage Interest.....	49	101	3,417	14,832	43	3	563
13	Annuity Income.....	12	13	367	2,337	8	—	183
14	Estate Income.....	527	27	4,621	32,252	35	—	2,307
15	Other Investment Income.....	163	—	947	3,348	33	—	826
16	Miscellaneous Income.....	114	37	1,039	5,113	6	—	178
17	Total-Investment Income Declared.....	4,412	763	35,258	220,334	704	382	15,595
18	Total Income Declared.....	164,295	16,746	1,085,199	4,556,453	18,538	17,327	364,684
	<b>Exemptions and Deductions Claimed</b>							
19	Personal Exemptions.....	82,071	8,769	583,631	2,222,622	10,226	8,024	187,274
20	Pension Fund Deductions.....	1,174	149	10,855	50,076	281	404	6,515
21	Union Dues.....	632	34	2,488	9,915	35	35	836
22	Donations.....	1,158	190	9,871	42,277	151	114	3,393
23	Medical Expenses.....	981	149	6,710	29,178	111	134	3,023
24	Other Deductions.....	592	17	4,445	23,470	234	51	1,965
25	Total Exemptions and Deductions Claimed	86,608	9,308	618,000	2,377,538	11,038	8,762	203,006
26	Net Taxable Income Declared.....	77,687	7,438	467,199	2,178,915	7,500	8,565	161,678
27	Tax Payable.....	15,905	1,654	100,520	497,773	1,577	1,806	37,364
	<b>Number of Declared Taxable Returns</b>							
1	Under \$1,000.....	220	40	2,190	11,840	*	—	620
2	\$1,000- 1,500.....	3,800	470	32,960	127,180	900	420	13,130
3	1,500- 2,000.....	3,910	840	34,720	159,140	830	260	16,670
4	2,000- 2,500.....	4,860	850	50,130	197,190	1,170	230	18,220
5	2,500- 3,000.....	7,550	1,210	59,900	227,350	1,000	310	22,150
6	3,000- 3,500.....	10,480	920	55,440	217,850	810	350	18,100
7	3,500- 4,000.....	7,410	480	38,860	156,350	560	740	8,780
8	4,000- 4,500.....	4,050	140	22,750	90,220	290	840	5,140
9	4,500- 5,000.....	2,140	60	12,170	50,850	120	620	2,930
10	5,000- 6,000.....	2,120	200	11,750	50,300	270	340	3,330
11	6,000- 7,000.....	1,080	50	5,420	23,710	100	100	1,610
12	7,000- 8,000.....	320	30	2,780	12,690	*	*	1,100
13	8,000- 9,000.....	230	30	1,630	7,910	*	*	640
14	9,000- 10,000.....	170	30	1,330	5,660	*	*	530
15	10,000- 15,000.....	170	40	2,930	14,370	*	*	1,120
16	Over 15,000.....	230	50	1,950	11,650	*	*	1,250
17	Total Number of Declared Taxable Returns	48,740	5,440	336,910	1,364,260	6,240	4,400	115,320

\*Less than 100; included in total but not shown separately.



**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

Manitoba—(Concluded)		Saskatchewan						Alberta		
All Other Areas	Total	Moose Jaw	Prince Albert	Regina	Saskatoon and Sutherland	All Other Areas	Total	Calgary	Edmonton	
31,830	157,790	8,200	4,310	26,290	17,770	74,480	131,050	52,590	66,270	1
\$ 57,864	\$ 400,269	\$ 20,260	\$ 11,376	\$ 67,735	\$ 45,005	\$ 100,502	\$ 244,878	\$ 145,032	\$ 182,154	2
11,512	35,263	2,112	987	5,059	4,645	28,428	41,231	16,100	15,580	3
1,334	11,070	86	329	1,466	1,811	3,868	7,560	4,238	5,739	4
656	6,266	298	63	1,338	696	1,385	3,780	4,110	3,767	5
17,960	19,638	2,224	282	2,973	1,646	111,017	118,142	2,296	1,199	6
303	991	94	22	165	113	900	1,294	378	275	7
89,629	473,497	25,074	13,059	78,736	53,916	246,100	416,885	172,154	208,714	8
234	6,915	249	108	1,096	399	806	2,658	2,240	2,308	9
857	3,512	149	38	479	380	1,986	3,032	1,776	803	10
1,843	5,003	511	103	1,869	757	6,256	9,496	2,451	1,617	11
216	825	32	46	84	200	391	753	406	357	12
17	203	1	2	73	42	58	176	115	58	13
182	2,524	107	19	304	182	1,032	1,644	541	746	14
61	920	50	2	230	12	222	516	13	131	15
89	273	12	2	192	31	296	533	237	222	16
3,499	20,180	1,111	320	4,327	2,003	11,047	18,808	7,779	6,242	17
93,128	493,677	26,185	13,379	83,063	55,919	257,147	435,693	179,933	214,956	18
53,763	259,287	13,641	7,302	40,659	28,621	131,053	221,276	83,971	104,517	19
1,187	8,387	389	251	1,384	881	2,140	5,045	2,397	2,762	20
136	1,042	75	44	168	143	311	741	289	394	21
829	4,487	178	103	739	481	2,600	4,101	1,204	1,635	22
374	3,642	162	75	625	346	1,593	2,801	927	1,085	23
563	2,813	255	91	297	309	1,149	2,101	906	925	24
56,852	279,658	14,700	7,866	43,872	30,781	138,846	236,065	89,694	111,318	25
36,276	214,019	11,485	5,513	39,191	25,138	118,301	199,628	90,239	103,638	26
7,440	48,187	2,518	1,190	8,743	5,677	25,452	43,580	20,888	23,294	27
210	850	*	*	200	100	160	530	330	780	1
4,580	19,030	870	490	2,850	2,130	8,560	14,900	5,090	7,020	2
4,080	21,840	1,010	510	4,170	2,680	8,780	17,150	6,480	9,250	3
5,410	25,030	1,120	710	4,210	2,930	9,820	18,790	7,610	10,080	4
6,190	29,650	1,650	900	4,910	2,990	12,910	23,360	9,510	10,950	5
4,050	23,310	1,160	600	3,110	2,390	9,280	16,540	7,900	9,070	6
2,380	12,460	790	340	2,230	1,650	6,230	11,240	5,370	6,040	7
1,530	7,800	460	250	1,260	770	4,440	7,180	2,840	3,640	8
890	4,560	360	*	860	560	3,190	5,060	1,870	2,760	9
1,000	4,940	310	200	870	560	4,180	6,120	1,870	2,780	10
630	2,450	160	*	530	330	2,410	3,480	930	1,350	11
320	1,530	100	*	360	170	1,270	1,920	630	540	12
*	780	*	*	180	100	770	1,110	420	360	13
170	730	*	*	100	*	610	840	390	310	14
210	1,420	*	*	280	200	1,420	2,010	710	750	15
*	1,410	*	*	170	120	450	820	640	590	16
31,830	157,790	8,200	4,310	26,290	17,770	74,480	131,050	52,590	66,270	17

\* Less than 100; included in total but not shown separately.

**TABLE 4—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

		Alberta—(Concluded)				British Columbia		
		Lethbridge	Medicine Hat	All Other Areas	Total	Alberni and Port Alberni	Kamloops	Nanaimo
1	Number of Declared Taxable Returns.....	8,250	4,600	77,640	209,350	5,010	4,630	4,650
<b>Sources of Income</b>								
2	Wages and Salaries.....	\$ 19,902	\$ 10,870	\$ 148,838	\$ 506,796	\$ 14,814	\$ 12,667	\$ 13,300
3	Business Income.....	2,081	1,471	30,404	65,636	919	1,158	1,186
4	Professional Income.....	531	538	3,326	14,372	169	571	225
5	Commission Income.....	915	40	1,390	10,222	67	179	25
6	Farm Income.....	2,715	1,267	63,929	71,406	6	304	2
7	Old Age Pension Income.....	93	49	510	1,305	24	16	30
8	Total-Earned Income Declared.....	26,237	14,235	248,397	669,737	15,999	14,895	14,768
9	Dividends.....	301	56	2,174	7,079	46	57	184
10	Bond and Bank Interest.....	251	78	1,204	4,112	14	34	112
11	Net Rental Income.....	788	169	2,132	7,157	33	23	120
12	Mortgage Interest.....	80	24	513	1,380	—	5	49
13	Annuity Income.....	5	3	45	226	—	4	3
14	Estate Income.....	299	13	407	2,006	1	14	46
15	Other Investment Income.....	1	2	152	299	—	38	4
16	Miscellaneous Income.....	9	1	172	641	3	11	10
17	Total-Investment Income Declared.....	1,734	346	6,799	22,900	97	186	528
18	Total Income Declared.....	27,971	14,581	255,196	692,637	16,096	15,081	15,296
<b>Exemptions and Deductions Claimed</b>								
19	Personal Exemptions.....	13,795	7,843	132,246	342,372	8,860	7,581	7,786
20	Pension Fund Deductions.....	364	225	2,007	7,755	176	273	140
21	Union Dues.....	60	37	368	1,148	70	42	51
22	Donations.....	286	134	1,996	5,255	50	55	45
23	Medical Expenses.....	95	40	836	2,983	121	72	74
24	Other Deductions.....	242	216	1,112	3,401	23	232	47
25	Total Exemptions and Deductions Claimed	14,842	8,495	138,565	362,914	9,300	8,255	8,143
26	Net Taxable Income Declared.....	13,129	6,086	116,631	329,723	6,796	6,826	7,153
27	Tax Payable.....	3,075	1,284	24,572	73,113	1,351	1,455	1,553
<b>Number of Declared Taxable Returns</b>								
1	Under \$1,000.....	*	*	710	1,860	—	*	*
2	\$1,000- 1,500.....	910	550	8,980	22,550	290	520	530
3	1,500- 2,000.....	1,080	480	8,290	25,580	360	540	360
4	2,000- 2,500.....	1,230	730	10,920	30,570	620	650	600
5	2,500- 3,000.....	1,530	920	13,900	36,810	1,170	870	980
6	3,000- 3,500.....	1,180	620	10,820	29,590	950	630	630
7	3,500- 4,000.....	700	430	7,860	20,400	740	400	580
8	4,000- 4,500.....	450	280	4,500	11,710	360	480	380
9	4,500- 5,000.....	330	*	2,830	7,870	190	—	190
10	5,000- 6,000.....	220	270	3,450	8,590	160	260	170
11	6,000- 7,000.....	150	*	1,770	4,250	*	100	*
12	7,000- 8,000.....	130	*	1,120	2,450	*	*	*
13	8,000- 9,000.....	*	*	620	1,480	—	*	—
14	9,000- 10,000.....	*	*	420	1,170	—	*	*
15	10,000- 15,000.....	100	*	930	2,550	*	*	*
16	Over 15,000.....	130	*	520	1,920	—	*	*
17	Total Number of Declared Taxable Returns	8,250	4,600	77,640	209,350	5,010	4,630	4,650

\* Less than 100; included in total but not shown separately.

**TABLE 4—(Concluded)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

British Columbia—(Concluded)											
Nelson	New West- minster	Prince Rupert	Trail and Rossland	Van- couver	Victoria	All Other Areas	Total	Yukon	Non- Res- idents	Grand Total	
3,300	20,070	4,340	6,460	163,090	31,210	96,520	339,280	2,970	13,520	3,125,100	1
\$ 9,261	\$ 54,104	\$ 12,587	\$ 22,990	\$ 454,588	\$ 82,086	\$ 271,584	\$ 947,981	\$ 9,204	\$ 28,862	\$8,401,640	2
1,430	3,141	2,055	633	33,497	6,275	28,938	79,232	699	2,343	732,485	3
379	1,538	223	339	16,694	2,995	4,434	27,567	—	971	224,213	4
115	951	66	93	10,960	984	1,772	15,212	—	372	152,828	5
74	309	9	—	1,579	414	3,496	6,193	10	301	248,200	6
14	48	14	14	1,165	503	417	2,245	1	14	20,557	7
11,273	60,091	14,954	24,069	518,483	93,257	310,641	1,078,430	9,914	32,863	9,779,923	8
116	494	47	161	12,407	5,377	2,600	21,489	16	255	193,470	9
47	198	70	77	4,618	1,872	1,390	8,432	16	142	74,911	10
100	267	138	87	5,947	1,239	1,597	9,551	158	2,201	98,436	11
22	50	5	10	1,395	253	554	2,343	14	47	27,530	12
5	16	—	—	410	190	93	721	—	9	4,914	13
31	103	134	73	3,649	2,031	484	6,566	—	92	72,309	14
—	72	—	—	1,158	505	101	1,878	17	62	9,246	15
—	59	—	—	767	204	216	1,270	—	250	13,294	16
321	1,259	394	408	30,351	11,671	7,035	52,250	221	3,058	494,110	17
11,594	61,350	15,348	24,477	548,834	104,928	317,676	1,130,680	10,135	35,921	10,274,033	18
5,718	33,738	6,795	11,392	260,254	50,580	166,523	559,227	4,295	13,527	5,165,020	19
178	706	139	82	6,171	1,525	3,094	12,484	39	393	114,894	20
28	246	44	99	1,548	259	950	3,337	4	29	21,815	21
51	230	48	176	3,078	571	1,111	5,415	15	108	158,894	22
87	609	111	309	4,875	1,119	2,105	9,482	60	219	66,796	23
38	102	37	16	1,656	278	1,032	3,461	6	277	45,276	24
6,100	35,631	7,174	12,074	277,582	54,332	174,815	593,406	4,419	14,553	5,572,695	25
5,494	25,719	8,174	12,403	271,252	50,596	142,861	537,274	5,716	21,368	4,701,338	26
1,194	5,272	1,680	2,790	61,007	11,545	29,820	117,667	1,205	5,004	1,071,783	27
*	*	—	*	1,140	200	450	1,870	*	3,330	24,550	1
250	1,600	380	320	15,000	3,120	8,330	30,340	250	2,120	333,420	2
470	2,230	410	490	20,590	3,930	8,140	37,520	320	1,980	378,710	3
350	2,720	400	460	23,440	4,410	12,240	45,890	310	1,400	447,640	4
510	5,040	530	600	27,630	5,240	17,830	60,400	380	1,250	538,880	5
530	3,370	690	910	24,070	4,730	16,050	52,560	400	710	481,220	6
380	2,270	570	1,660	17,240	3,470	12,100	39,410	380	420	327,530	7
260	990	340	750	11,190	2,150	7,890	24,790	250	480	191,550	8
140	630	360	540	6,720	1,190	4,450	14,410	280	300	111,660	9
150	580	350	330	5,800	1,000	4,700	13,500	210	430	113,790	10
*	230	180	170	3,210	420	1,790	6,320	*	340	54,790	11
*	*	*	*	1,840	250	760	3,260	*	180	29,610	12
*	*	*	*	930	170	520	1,790	*	110	18,500	13
*	*	*	*	850	140	290	1,410	*	100	13,610	14
100	170	*	*	1,970	430	650	3,490	—	230	33,740	15
*	*	*	*	1,470	360	330	2,320	*	140	25,900	16
3,300	20,070	4,340	6,460	163,090	31,210	96,520	339,280	2,970	13,500	3,125,100	17

\*Less than 100; included in total but not shown separately.



**TABLE 5**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Persons, Income and Tax**  
**By Counties or Census Divisions and Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Newfoundland</b>				<b>New Brunswick</b>			
City of St. John's.....	12,940	\$ 42,359	\$ 4,280	Albert.....	990	\$ 2,967	\$ 199
Labrador.....	1,290	3,856	365	Carleton.....	1,860	5,496	413
All other Areas.....	20,480	64,238	5,130	Charlotte.....	2,480	6,234	408
<b>Total Newfoundland.....</b>	<b>34,710</b>	<b>110,453</b>	<b>9,775</b>	Gloucester.....	2,980	8,903	643
<b>Prince Edward Island</b>				Kent.....	780	1,728	94
King's.....	410	1,317	199	King's.....	2,160	7,114	756
Prince.....	1,870	5,824	545	Madawaska.....	2,730	8,703	591
Summerside.....	960	3,143	369	Edmundston.....	2,140	7,246	522
Queen's.....	4,260	14,164	1,768	Northumberland.....	2,640	6,981	439
Charlottetown.....	3,560	12,265	1,640	Chatham.....	610	1,515	99
<b>Total Prince Edward Island.....</b>	<b>6,540</b>	<b>21,305</b>	<b>2,512</b>	Queen's.....	1,360	3,618	216
<b>Nova Scotia</b>				Restigouche.....	4,280	13,884	985
Annapolis.....	1,150	3,243	226	Campbellton.....	1,670	5,205	364
Antigonish.....	830	2,166	135	Dalhousie.....	1,290	5,011	409
Colchester.....	4,090	12,095	998	St. John.....	19,890	58,296	4,825
Truro.....	2,970	9,304	842	Saint John.....	18,100	53,338	4,486
Cumberland.....	4,390	12,169	795	Sunbury.....	250	685	42
Amherst.....	1,670	4,805	372	Victoria.....	1,170	3,161	199
Springhill.....	1,370	3,923	212	Westmorland.....	14,530	44,394	3,849
Digby.....	1,300	3,085	189	Moncton.....	10,140	30,863	2,560
Guysborough.....	780	1,819	103	York.....	7,220	21,452	1,788
Halifax.....	37,200	110,775	9,655	Fredericton.....	4,540	14,446	1,366
Halifax.....	32,100	97,094	8,810	<b>Total New Brunswick.....</b>	<b>65,320</b>	<b>193,616</b>	<b>15,447</b>
Hants.....	2,270	6,229	399	<b>Quebec</b>			
King's.....	3,140	8,635	723	Abitibi.....	8,900	27,186	2,081
Lunenburg.....	2,940	8,556	733	Argenteuil.....	3,250	8,626	533
Pictou.....	6,900	19,863	1,332	Arthabaska.....	3,760	10,094	831
New Glasgow.....	2,760	8,267	658	Victoriaville.....	2,660	7,262	663
Stellarton.....	910	2,496	143	Bagot.....	1,210	3,052	180
Queen's.....	1,410	4,650	362	Beauce.....	2,600	7,682	731
Shelburne.....	650	1,836	147	Beauharnois.....	6,860	19,498	1,262
Yarmouth.....	2,050	5,998	495	Valleyfield.....	4,150	11,292	760
Yarmouth.....	1,110	3,674	362	Bellechasse.....	700	1,640	91
Cape Breton.....	22,850	69,432	4,745	Berthier.....	1,530	3,877	213
Sydney and Glace Bay.....	13,020	41,052	3,023	Bonaventure.....	1,340	3,525	248
New Waterford.....	2,240	6,509	367	Brome.....	750	2,268	174
North Sydney.....	1,400	4,212	305	Chambly.....	15,600	49,021	4,062
Sydney Mines.....	1,390	3,871	233	Champlain.....	9,590	29,911	2,053
Inverness.....	800	2,086	121	Cap de la Madeleine.....	3,300	10,105	571
Richmond.....	630	1,597	104	Grand-Mere.....	2,090	6,741	580
Victoria.....	510	1,262	71	La Tuque.....	1,970	6,423	457
<b>Total Nova Scotia.....</b>	<b>93,890</b>	<b>275,496</b>	<b>21,333</b>	Charlevoix.....	1,160	3,383	208
				Chateauguay.....	1,980	6,235	539
				Chicoutimi.....	14,230	46,806	3,414
				Chicoutimi.....	4,950	16,772	1,627
				Jonguiere.....	4,170	13,653	762
				Kenogami.....	1,990	6,813	435
				Compton.....	1,600	4,724	311

**TABLE 5—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Distribution of Taxable Persons, Income and Tax**  
**By Counties or Census Divisions and Selected Localities**

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Quebec (Continued)</b>				<b>Quebec (Concluded)</b>			
Dorchester.....	730	\$ 1,813	\$ 102	St. Maurice.....	19,270	\$ 64,699	\$ 4,870
Drummond.....	6,330	18,772	1,284	Shawinigan Falls and Arvida..	9,540	33,283	2,364
Drummondville.....	3,510	10,848	915	Three Rivers.....	8,820	28,655	2,317
Frontenac.....	680	1,923	128	Shefford.....	5,330	14,744	1,214
Gaspé (Magdalen Islands)...	2,390	6,884	498	Granby.....	4,100	11,664	993
Hochelaga, Jacques Cartier..				Sherbrooke.....	12,500	37,690	3,150
and Laval.....	409,620	1,408,604	162,346	Sherbrooke.....	11,280	34,108	2,861
Montreal.....	409,620	1,408,604	162,346	Soulanges.....	810	2,382	175
Hull.....	17,040	48,439	3,615	Stanstead.....	3,860	11,494	1,053
Hull.....	11,080	30,805	2,281	Magog.....	1,570	4,243	283
Huntingdon.....	1,070	3,240	258	Temiscouata.....	2,260	6,924	545
Iberville.....	1,310	3,694	223	Riviere du Loup.....	1,080	3,493	250
Joliette.....	2,830	8,875	680	Temiscamingue.....	8,300	28,025	2,502
Joliette.....	1,760	5,597	435	Rouyn.....	3,180	10,010	760
Kamouraska.....	840	2,404	156	Terrebonne.....	7,880	21,754	1,535
Labelle.....	1,070	2,805	185	St. Jerome.....	2,220	5,679	352
Lake St. John.....	6,480	21,026	1,530	Two Mountains.....	1,760	6,698	1,157
La Prairie.....	2,010	5,710	317	Vaudreuil.....	2,080	6,730	560
L'Assomption.....	2,020	5,892	398	Vercheres.....	1,640	5,243	546
Levis.....	6,220	17,672	955	Wolfe.....	500	1,388	90
Levis.....	4,140	12,004	672	Yamaska.....	500	1,169	50
L'Islet.....	610	1,590	86				
Lotbiniere.....	950	2,616	164	<b>Total Quebec.....</b>	<b>706,420</b>	<b>2,317,967</b>	<b>236,187</b>
Maskinonge.....	610	1,510	80				
Matane.....	3,430	9,383	923	<b>Ontario</b>			
Megantic.....	5,650	18,575	1,249	Algoma.....	20,390	70,280	7,067
Thetford Mines.....	3,680	12,231	750	Sault Ste. Marie.....	13,360	48,518	5,395
Missisquoi.....	3,120	9,413	773	Brant.....	20,800	66,482	6,127
Montcalm.....	530	1,280	83	Brantford.....	17,110	55,065	5,109
Montmagny.....	1,420	3,517	190	Bruce.....	4,100	11,363	912
Montmorency.....	3,630	9,758	587	Carleton.....	75,350	248,043	27,647
Napierville.....	380	881	43	Ottawa.....	73,530	242,974	27,272
Nicolet.....	750	2,127	149	Cochrane.....	19,400	64,195	5,878
Papineau.....	2,950	9,414	844	Timmins, Porcupine and			
Pontiac.....	1,420	4,048	288	Schumacher.....	10,370	33,030	2,745
Portneuf.....	3,520	10,996	798	Dufferin.....	1,180	3,639	290
Quebec.....	43,620	140,845	14,540	Dundas.....	1,360	4,196	403
Quebec.....	39,480	129,204	13,866	Durham.....	5,660	18,137	1,513
Richelieu.....	6,370	20,623	2,181	Elgin.....	10,430	32,685	2,706
Sorel.....	3,490	11,984	1,631	St. Thomas.....	6,530	21,154	1,794
Richmond.....	5,050	16,826	1,322	Essex.....	68,720	232,555	22,158
Rimouski.....	3,600	10,349	880	Windsor.....	48,740	164,295	15,905
Rimouski.....	1,710	5,368	517	Frontenac.....	16,060	49,693	4,610
Rouville.....	1,610	5,222	480	Kingston.....	13,340	42,108	4,129
Saguenay (Anticosti Island)...	5,210	17,522	1,609	Glengarry.....	830	2,254	184
St. Hyacinthe.....	4,460	12,253	866	Grenville.....	3,150	9,194	724
St. Hyacinthe.....	3,530	9,756	715	Grey.....	8,590	26,267	2,420
St. Johns.....	5,140	14,998	999	Owen Sound.....	5,020	16,402	1,659
St. Johns.....	4,390	13,154	909				

TABLE 5—(Cont'd)

## 1952 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax  
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Ontario (Continued)</b>				<b>Ontario (Concluded)</b>			
Haldimand .....	4,090	\$ 12,430	\$ 1,100	Sudbury and Copper Cliff .....	19,180	\$ 65,817	\$ 6,375
Haliburton .....	700	1,954	148	Timiskaming .....	10,120	32,735	2,964
Halton .....	9,740	34,516	4,079	Kirkland Lake .....	4,450	14,472	1,274
Hastings .....	15,240	47,518	4,438	Thunder Bay .....	33,800	112,697	11,050
Belleville .....	7,190	23,844	2,311	Fort William and Port Arthur .....	26,780	89,333	8,965
Trenton .....	2,660	8,186	950	Victoria .....	4,520	13,333	1,132
Huron .....	5,410	15,122	1,255	Waterloo .....	43,080	137,667	15,275
Kenora (Patricia) .....	8,700	28,720	2,513	Galt .....	7,540	24,595	2,683
Kent .....	15,900	52,642	5,189	Kitchener and Waterloo .....	24,780	80,963	9,601
Chatham .....	7,410	24,787	2,613	Welland .....	45,580	156,804	15,716
Lambton .....	19,440	69,056	7,201	Niagara Falls .....	16,240	56,084	5,949
Sarnia .....	12,690	46,823	5,190	Welland .....	11,240	38,775	3,789
Lanark .....	6,210	18,691	1,472	Wellington .....	14,370	43,675	4,037
Leeds .....	7,270	22,220	2,054	Guelph .....	10,060	30,618	2,931
Brockville .....	4,080	13,173	1,377	Wentworth .....	104,090	355,435	38,799
Lennox and Addington .....	2,350	6,575	455	Hamilton .....	92,460	311,486	33,660
Lincoln .....	28,970	100,412	10,598	York .....	491,590	1,701,311	215,072
St. Catharines .....	20,850	73,575	8,181	Toronto .....	468,620	1,619,364	206,026
Manitoulin .....	890	2,587	199				
Middlesex .....	48,780	154,158	15,887	<b>Total Ontario .....</b>	<b>1,364,260</b>	<b>4,556,453</b>	<b>497,773</b>
London .....	40,170	125,732	12,903				
Muskoka .....	3,680	10,565	771				
Nipissing .....	10,110	31,788	2,576	<b>Manitoba</b>			
North Bay .....	5,890	18,819	1,560	Division 1 .....	920	3,037	375
Norfolk .....	6,050	18,998	1,736	Division 2 .....	2,530	7,653	633
Northumberland .....	4,120	12,392	1,108	Division 3 .....	1,910	5,227	357
Ontario .....	24,210	79,411	7,747	Division 4 .....	1,250	4,110	375
Oshawa .....	15,670	53,181	5,578	Division 5 .....	2,760	8,238	680
Oxford .....	12,440	37,442	3,331	Division 6 .....	119,990	378,325	38,484
Woodstock .....	5,440	16,746	1,654	Portage La Prairie .....	2,370	6,993	621
Parry Sound .....	3,310	9,440	667	Winnipeg .....	115,320	364,684	37,364
Peel .....	16,350	58,786	6,498	Division 7 .....	8,120	23,911	2,000
Perth .....	10,050	30,092	2,566	Brandon .....	6,240	18,538	1,577
Stratford .....	5,530	17,035	1,498	Division 8 .....	2,260	6,647	497
Peterborough .....	15,660	48,853	4,169	Division 9 .....	2,920	8,068	549
Peterborough .....	12,830	40,640	3,561	Selkirk .....	1,590	4,675	345
Prescott .....	2,050	6,676	700	Division 10 .....	1,620	4,723	360
Prince Edward .....	2,110	6,176	497	Division 11 .....	2,240	6,629	460
Rainy River .....	4,460	14,609	1,336	Division 12 .....	980	2,333	170
Renfrew .....	10,680	31,875	2,771	Division 13 .....	1,880	5,190	350
Pembroke .....	3,660	10,719	914	Division 14 .....	1,210	3,428	255
Russell .....	1,040	2,635	159	Division 15 .....	580	1,805	166
Simcoe .....	17,780	53,099	4,890	Division 16 .....	6,620	24,353	2,476
Barrie .....	4,150	13,235	1,285	The Pas and Flin Flon .....	4,400	17,327	1,806
Orillia .....	3,720	11,705	1,326				
Stormont .....	9,740	28,951	2,224	<b>Total Manitoba .....</b>	<b>157,790</b>	<b>493,677</b>	<b>48,187</b>
Cornwall .....	8,720	26,187	2,041				
Sudbury .....	33,560	115,424	10,755				



TABLE 5—(Concluded)

## 1952 TAXATION YEAR—CANADA

Distribution of Taxable Persons, Income and Tax  
By Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

Place of Residence	Number of Taxpayers	Total Income	Total Tax	Place of Residence	Number of Taxpayers	Total Income	Total Tax
<b>Saskatchewan</b>				<b>Alberta (Concluded)</b>			
Division 1.....	3,570	\$ 10,888	\$ 885	Division 13.....	1,720	\$ 4,482	\$ 314
Division 2.....	5,260	17,384	1,674	Division 14.....	3,670	11,171	973
Weyburn.....	1,880	5,971	636	Division 15.....	2,030	6,768	634
Division 3.....	3,710	12,268	1,089	Division 16.....	3,500	11,244	1,162
Division 4.....	2,340	7,403	614	Division 17.....	420	1,170	80
Division 5.....	4,400	13,943	1,177	Northwest Territories.....	1,580	5,604	667
Division 6.....	31,680	102,543	10,708				
Regina.....	26,290	83,063	8,743	<b>Total Alberta.....</b>	<b>209,350</b>	<b>692,637</b>	<b>73,113</b>
Division 7.....	11,540	38,819	3,721				
Moose Jaw.....	8,200	26,185	2,518	<b>British Columbia</b>			
Division 8.....	7,290	30,071	3,726	Division 1.....	8,090	27,088	2,442
Swift Current.....	2,230	8,093	1,053	Kimberley.....	2,360	8,965	802
Division 9.....	4,760	14,580	1,289	Division 2.....	16,980	60,060	6,053
Yorkton.....	2,180	6,643	667	Nelson.....	3,300	11,594	1,194
Division 10.....	2,860	9,148	789	Trail and Rossland.....	6,460	24,477	2,790
Division 11.....	22,890	74,799	7,591	Division 3.....	14,110	43,937	3,754
Saskatoon.....	17,770	55,919	5,677	Kelowna.....	2,960	9,438	825
Division 12.....	4,480	16,334	1,662	Penticton.....	2,870	9,221	789
Division 13.....	4,440	17,734	2,030	Vernon.....	2,530	8,336	833
Division 14.....	4,730	15,038	1,441	Division 4.....	202,970	671,985	71,556
Division 15.....	8,790	27,726	2,440	New Westminster.....	20,070	61,350	5,272
Prince Albert.....	4,310	13,379	1,190	Vancouver.....	163,090	548,834	61,007
Division 16.....	4,230	13,383	1,313	Division 5.....	60,840	204,636	20,836
North Battleford.....	2,220	7,191	778	Alberni and Port Alberni.....	5,010	16,096	1,351
Division 17.....	3,270	10,936	1,112	Nanaimo.....	4,650	15,296	1,553
Division 18.....	810	2,696	319	Victoria.....	31,210	104,928	11,545
<b>Total Saskatchewan.....</b>	<b>131,050</b>	<b>435,693</b>	<b>43,580</b>	Division 6.....	9,610	30,604	2,807
				Kamloops.....	4,630	15,081	1,455
<b>Alberta</b>				Division 7.....	5,560	19,730	1,889
Division 1.....	8,290	30,825	3,394	Division 8.....	10,460	34,688	3,889
Medicine Hat.....	4,600	14,581	1,284	Division 9.....	8,550	30,929	3,725
Division 2.....	14,520	46,707	4,525	Prince Rupert.....	4,340	15,348	1,680
Lethbridge.....	8,250	27,971	3,075	Division 10.....	2,110	7,023	716
Division 3.....	2,620	7,541	602	<b>Total British Columbia.....</b>	<b>339,280</b>	<b>1,130,680</b>	<b>117,667</b>
Division 4.....	4,760	17,665	1,944				
Division 5.....	3,340	11,758	1,199	<b>Yukon.....</b>	<b>2,970</b>	<b>10,135</b>	<b>1,205</b>
Division 6.....	64,470	221,002	24,981				
Calgary.....	52,590	179,933	20,888	<b>Non-Residents</b>			
Division 7.....	4,160	13,354	1,168	British Commonwealth.....	2,070	4,491	495
Division 8.....	11,950	36,951	3,447	United States.....	10,600	29,019	4,240
Division 9.....	2,960	8,336	656	Elsewhere.....	850	2,411	269
Division 10.....	4,250	13,584	1,285				
Division 11.....	72,040	234,319	25,087	<b>Total Non-Residents.....</b>	<b>13,520</b>	<b>35,921</b>	<b>5,004</b>
Edmonton.....	66,270	214,956	23,294				
Division 12.....	3,070	10,156	995	<b>Grand Total.....</b>	<b>3,125,100</b>	<b>10,274,033</b>	<b>1,071,783</b>

**TABLE 6**  
**1952 TAXATION YEAR—CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
(All money figures in thousands of dollars)

TAXED AS SINGLE—WITH NO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	12,760	7,550	571	8,510	5,388	286	21,270	12,938	857
\$1,000—1,100.....	23,150	24,386	329	29,310	30,813	294	52,460	55,199	623
1,100—1,200.....	26,980	31,912	746	39,590	44,676	926	66,570	76,588	1,672
1,200—1,300.....	28,100	34,135	1,221	39,480	50,031	1,546	67,580	84,166	2,767
1,300—1,400.....	27,290	36,707	1,663	41,340	55,664	2,341	68,630	92,371	4,004
1,400—1,500.....	27,080	39,207	2,132	40,470	58,493	3,062	67,550	97,700	5,194
1,500—1,600.....	29,370	45,459	2,700	43,640	67,418	3,941	73,010	112,877	6,641
1,600—1,700.....	28,380	46,730	3,053	41,950	69,086	4,497	70,330	115,816	7,550
1,700—1,800.....	28,780	50,244	3,613	41,870	73,078	5,182	70,650	123,322	8,795
1,800—1,900.....	29,070	53,709	4,176	40,940	75,528	5,758	70,010	129,237	9,934
1,900—2,000.....	27,650	53,911	4,452	35,630	69,275	5,626	63,280	123,186	10,078
2,000—2,100.....	28,400	58,074	5,047	30,730	62,873	5,379	59,130	120,947	10,426
2,100—2,200.....	28,970	62,181	5,746	28,070	60,179	5,480	57,040	122,360	11,226
2,200—2,300.....	26,080	58,606	6,206	26,540	59,640	5,669	52,620	118,246	11,875
2,300—2,400.....	28,470	66,909	6,734	21,930	51,421	5,080	50,400	118,330	11,814
2,400—2,500.....	28,150	68,893	7,151	20,050	49,075	4,992	48,200	117,968	12,143
2,500—2,600.....	27,890	71,081	7,688	16,810	42,762	4,500	44,700	113,843	12,188
2,600—2,700.....	26,860	71,065	7,929	13,850	36,584	3,965	40,710	107,649	11,894
2,700—2,800.....	25,000	68,682	7,889	12,210	33,537	3,716	37,210	102,219	11,605
2,800—2,900.....	23,380	66,516	7,762	9,060	25,766	2,864	32,440	92,282	10,626
2,900—3,000.....	24,140	71,127	7,901	7,520	22,139	2,474	31,660	93,266	10,375
3,000—3,500.....	72,890	235,891	42,162	34,630	109,720	1,332	108,258	345,611	43,494
3,500—4,000.....	46,560	173,129	24,130	9,080	33,731	4,211	55,640	206,860	28,341
4,000—5,000.....	34,690	152,406	22,948	8,270	36,584	4,942	42,951	188,990	27,890
5,000—6,000.....	10,380	56,027	8,908	3,250	17,555	2,518	13,630	73,582	11,426
6,000—7,000.....	4,550	29,248	4,844	1,530	9,788	1,497	6,080	39,036	6,341
7,000—8,000.....	2,480	18,649	3,228	820	6,029	991	3,300	24,678	4,219
8,000—9,000.....	1,330	11,244	2,072	710	5,806	1,071	2,040	17,050	3,143
9,000—10,000.....	1,140	10,785	2,275	510	4,686	868	1,650	15,471	3,143
Over 10,000.....	6,050	146,835	50,124	2,830	59,139	19,478	8,880	205,974	69,602
Total.....	736,020	1,921,298	255,400	651,130	1,326,464	114,486	1,387,150	3,247,762	369,886

TAXED AS SINGLE—WITH ONE OR MORE DEPENDENTS									
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	330	240	19	50	29	1	380	269	20
\$1,000—1,100.....	90	94	5	40	41	1	130	135	6
1,100—1,200.....	390	455	17	220	259	1	610	714	18
1,200—1,300.....	670	835	15	560	697	10	1,230	1,532	25
1,300—1,400.....	690	953	25	750	1,012	19	1,440	1,965	44
1,400—1,500.....	1,480	2,142	49	1,010	1,463	27	2,490	3,605	76
1,500—1,600.....	1,880	2,909	99	1,520	2,367	62	3,400	5,276	161
1,600—1,700.....	2,180	3,596	130	1,310	2,158	64	3,490	5,754	194
1,700—1,800.....	2,290	4,010	172	1,630	2,849	108	3,920	6,859	280
1,800—1,900.....	2,570	4,747	213	1,820	3,359	142	4,390	8,106	355
1,900—2,000.....	2,870	5,575	298	1,610	3,125	149	4,480	8,700	447
2,000—2,100.....	2,970	6,090	327	1,790	3,650	179	4,760	9,740	506
2,100—2,200.....	3,920	8,427	445	1,450	3,111	168	5,370	11,538	613
2,200—2,300.....	3,210	7,208	466	1,360	3,038	181	4,570	10,246	647
2,300—2,400.....	3,610	8,490	580	1,260	2,930	184	4,870	11,420	764
2,400—2,500.....	3,950	9,655	722	1,180	2,889	186	5,130	12,544	908
2,500—2,600.....	4,490	11,440	897	1,180	2,998	209	5,670	14,438	1,106
2,600—2,700.....	4,040	10,690	874	870	2,295	175	4,910	12,985	1,049
2,700—2,800.....	4,380	12,032	1,036	900	2,482	200	5,280	14,514	1,236
2,800—2,900.....	3,610	10,258	911	520	1,477	129	4,130	11,735	1,040
2,900—3,000.....	3,990	11,761	1,102	470	1,382	119	4,460	13,143	1,221
3,000—3,500.....	17,050	55,162	5,647	1,320	4,234	393	18,370	59,396	6,040
3,500—4,000.....	10,970	40,831	4,778	700	2,602	265	11,670	43,433	5,043
4,000—5,000.....	8,940	39,340	5,141	660	2,928	307	9,600	42,268	5,448
5,000—6,000.....	2,730	14,806	2,138	280	1,544	205	3,010	16,350	2,343
6,000—7,000.....	1,240	7,965	1,258	120	777	116	1,360	8,742	1,374
7,000—8,000.....	640	4,361	725	90	1,059	174	730	5,420	899
8,000—9,000.....	370	2,612	483	30	748	115	400	3,360	598
9,000—10,000.....	420	3,924	732	30	275	49	450	4,199	781
Over 10,000.....	2,400	54,042	18,980	410	7,911	2,388	2,810	61,953	21,368
Total.....	98,370	344,650	48,284	25,140	65,689	6,326	123,510	410,339	54,610



**TABLE 6—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH NO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
Under \$1,000.....	1,270	\$ 968	\$ 52	130	\$ 82	\$ 3	1,400	\$ 1,050	\$ 55
\$1,000—1,100.....	330	513	55	70	74	1	400	587	56
1,100—1,200.....	250	286	13	20	22	1	270	308	14
1,200—1,300.....	500	628	39	60	75	3	560	703	42
1,300—1,400.....	440	612	30	160	224	7	600	836	37
1,400—1,500.....	670	971	41	100	145	4	770	1,116	45
1,500—1,600.....	800	1,267	50	170	271	7	970	1,538	57
1,600—1,700.....	990	1,638	62	180	298	9	1,170	1,936	71
1,700—1,800.....	1,040	1,820	63	200	348	9	1,240	2,168	72
1,800—1,900.....	1,670	3,101	102	300	562	22	1,970	3,663	124
1,900—2,000.....	1,770	3,470	111	280	568	25	2,050	4,038	136
2,000—2,100.....	10,470	21,597	285	2,100	4,319	46	12,570	25,916	331
2,100—2,200.....	13,910	30,044	525	2,460	5,281	62	16,370	35,325	587
2,200—2,300.....	19,100	42,960	855	3,360	7,555	129	22,460	50,515	984
2,300—2,400.....	17,800	41,758	1,069	2,460	5,776	135	20,260	47,534	1,204
2,400—2,500.....	20,640	50,474	1,559	2,890	7,075	192	23,530	57,549	1,751
2,500—2,600.....	20,610	52,529	1,777	2,650	6,742	213	23,260	59,271	1,990
2,600—2,700.....	22,480	59,575	2,256	1,920	5,073	191	24,400	64,648	2,447
2,700—2,800.....	22,990	63,216	2,607	2,000	5,504	225	24,990	68,720	2,832
2,800—2,900.....	22,450	63,888	2,970	1,920	5,466	247	24,370	69,354	3,217
2,900—3,000.....	19,720	58,078	2,956	1,160	3,425	168	20,880	61,503	3,124
3,000—3,500.....	101,440	328,493	20,475	4,630	14,919	867	106,070	343,412	21,342
3,500—4,000.....	67,050	250,085	19,850	2,040	7,577	546	69,090	257,662	20,396
4,000—5,000.....	65,540	289,061	28,240	1,700	7,449	670	67,240	296,510	28,910
5,000—6,000.....	27,670	150,308	17,689	400	2,224	260	28,070	152,532	17,949
6,000—7,000.....	13,680	88,246	11,961	300	1,945	248	13,980	90,191	12,209
7,000—8,000.....	7,510	55,822	8,355	130	964	152	7,640	56,786	8,507
8,000—9,000.....	4,430	37,423	6,054	140	1,201	179	4,570	38,624	6,233
9,000—10,000.....	3,230	30,504	5,259	90	837	126	3,320	31,341	5,385
Over 10,000.....	13,960	243,924	72,115	400	6,252	1,657	14,360	250,176	73,772
Total.....	504,410	1,973,259	207,475	34,420	102,253	6,404	538,830	2,075,512	213,879

TAXED AS MARRIED—WITH ONE DEPENDENT									
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	780	\$ 750	\$ 52	20	\$ 14	\$ 1	800	\$ 764	\$ 53
\$1,000—1,100.....	90	294	39	—	—	—	90	294	39
1,100—1,200.....	200	433	54	—	—	—	200	433	54
1,200—1,300.....	290	369	13	40	49	1	330	418	14
1,300—1,400.....	220	316	10	—	—	—	220	316	10
1,400—1,500.....	310	474	13	10	15	1	320	489	14
1,500—1,600.....	290	449	13	10	15	1	300	464	14
1,600—1,700.....	400	765	36	10	17	1	410	782	37
1,700—1,800.....	450	796	26	40	70	1	490	866	27
1,800—1,900.....	580	1,075	37	60	116	4	640	1,191	41
1,900—2,000.....	730	1,451	48	90	175	8	820	1,626	56
2,000—2,100.....	990	2,066	72	60	122	2	1,050	2,188	74
2,100—2,200.....	3,780	8,228	89	210	454	8	3,990	8,682	97
2,200—2,300.....	8,870	19,938	193	310	698	6	9,180	20,636	199
2,300—2,400.....	11,240	26,413	417	290	678	14	11,530	27,091	431
2,400—2,500.....	14,730	36,083	641	560	1,369	20	15,290	37,452	661
2,500—2,600.....	16,470	42,189	1,068	340	866	16	16,810	43,055	1,084
2,600—2,700.....	17,550	46,437	1,274	480	1,271	26	18,030	47,708	1,300
2,700—2,800.....	17,280	47,455	1,523	410	1,132	29	17,690	48,587	1,552
2,800—2,900.....	18,760	53,367	1,934	330	936	28	19,090	54,303	1,962
2,900—3,000.....	19,110	56,553	2,419	270	794	30	19,380	57,347	2,449
3,000—3,500.....	89,700	290,308	15,292	820	2,633	119	90,520	292,941	15,411
3,500—4,000.....	63,860	237,863	16,846	520	1,948	127	64,380	239,811	16,973
4,000—5,000.....	60,100	264,851	23,950	460	2,029	172	60,560	266,880	24,122
5,000—6,000.....	22,260	120,747	13,531	150	824	96	22,410	121,571	13,627
6,000—7,000.....	10,960	70,699	9,104	110	694	87	11,070	71,393	9,191
7,000—8,000.....	5,600	41,743	6,007	60	436	64	5,660	42,179	6,071
8,000—9,000.....	3,630	30,693	4,815	20	174	30	3,650	30,867	4,845
9,000—10,000.....	2,330	22,019	3,684	40	379	52	2,370	22,398	3,736
Over 10,000.....	9,970	170,234	48,654	50	1,059	361	10,020	171,293	49,015
Total.....	401,530	1,595,058	151,854	5,770	18,967	1,305	407,300	1,614,025	153,159



**TABLE 6—(Concluded)**  
**1952 TAXATION YEAR—CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependents and Sex**  
(All money figures in thousands of dollars)

TAXED AS MARRIED—WITH TWO DEPENDENTS									
	Males			Females			Total		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$2,300.....	3,440	6,223	304	240	459	11	3,680	6,682	315
\$2,300—2,400.....	6,560	15,472	105	140	329	2	6,700	15,801	107
2,400—2,500.....	8,940	21,886	228	80	195	3	9,020	22,081	231
2,500—2,600.....	11,050	28,128	415	160	407	4	11,210	28,535	419
2,600—2,700.....	14,200	37,593	706	190	502	10	14,390	38,095	716
2,700—2,800.....	14,780	40,603	936	120	328	7	14,900	40,931	943
2,800—2,900.....	16,180	46,099	1,222	150	427	11	16,330	46,526	1,233
2,900—3,000.....	15,320	45,142	1,410	80	236	8	15,400	45,378	1,418
3,000—3,500.....	83,080	269,305	11,658	480	1,537	57	83,560	270,842	11,715
3,500—4,000.....	63,630	236,985	14,628	260	968	52	63,890	237,953	14,680
4,000—5,000.....	63,090	278,545	23,053	180	817	71	63,270	279,362	23,124
5,000—6,000.....	24,070	130,558	13,850	120	649	67	24,190	131,207	13,917
6,000—7,000.....	11,730	75,256	9,547	20	129	15	11,750	75,385	9,562
7,000—8,000.....	6,460	48,211	6,683	60	442	66	6,520	48,653	6,749
8,000—9,000.....	4,300	36,424	5,550	20	165	20	4,320	36,589	5,570
9,000—10,000.....	3,070	29,172	4,862	30	294	51	3,100	29,466	4,913
Over 10,000.....	11,100	187,899	53,273	30	465	109	11,130	188,364	53,382
Total.....	361,000	1,533,501	148,430	2,360	8,349	564	363,360	1,541,850	148,994

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	TAXED AS MARRIED WITH THREE DEPENDENTS			TAXED AS MARRIED WITH FOUR DEPENDENTS			TAXED AS MARRIED WITH FIVE OR MORE DEPENDENTS		
	Males and Females			Males and Females			Males and Females		
		\$	\$		\$	\$		\$	\$
Under \$2,400.....	1,110	2,348	131	360	741	43	210	401	9
\$2,400—2,500.....	1,480	3,651	21	70	181	5	50	132	4
2,500—2,600.....	4,540	11,591	87	140	379	5	20	61	2
2,600—2,700.....	5,700	15,113	181	1,690	4,510	29	70	186	7
2,700—2,800.....	6,870	18,878	275	2,550	7,007	57	390	1,080	5
2,800—2,900.....	7,830	22,305	401	2,650	7,554	89	820	2,339	14
2,900—3,000.....	8,380	24,689	543	3,500	10,307	150	1,430	4,219	32
3,000—3,500.....	44,320	143,768	4,868	18,870	61,241	1,526	11,990	39,130	611
3,500—4,000.....	35,020	130,707	6,788	15,780	58,727	2,470	12,060	44,957	1,255
4,000—5,000.....	33,200	146,369	10,719	14,290	63,056	4,048	12,090	53,155	2,457
5,000—6,000.....	12,930	70,646	7,123	5,650	30,698	2,712	3,900	21,032	1,494
6,000—7,000.....	6,310	40,670	4,782	2,640	16,993	1,859	1,600	10,407	998
7,000—8,000.....	3,620	26,966	3,644	1,230	9,145	1,149	910	6,766	756
8,000—9,000.....	2,060	17,429	2,561	930	7,822	1,069	530	4,487	589
9,000—10,000.....	1,630	15,470	2,518	660	6,240	947	430	4,059	601
Over 10,000.....	6,950	119,763	34,439	3,440	60,930	17,485	2,050	36,240	9,697
Total.....	181,950	810,363	79,081	74,450	345,531	33,643	48,550	228,651	18,531

**TABLE 7**  
**1952 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

INCOME CLASS	Newfoundland			Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Under \$1,000.....	160	\$ 120	\$ 8	50*	\$ —	\$ —	1,010	\$ 579	\$ 29	330	\$ 152	\$ 9
\$1,000—1,100.....	890	941	13	220	232	2	2,480	2,609	27	1,880	1,975	21
1,100—1,200.....	1,070	1,230	31	300	344	7	2,670	3,085	70	1,880	2,146	46
1,200—1,300.....	840	1,046	38	270	334	11	2,470	3,071	105	2,110	2,622	86
1,300—1,400.....	890	1,200	55	300	404	17	2,420	3,267	142	1,850	2,486	109
1,400—1,500.....	740	1,072	56	260	375	18	2,630	3,825	196	2,180	3,149	164
1,500—1,600.....	800	1,252	75	220	340	21	2,470	3,837	221	1,810	2,799	157
1,600—1,700.....	650	1,083	74	190	312	19	2,500	4,115	263	1,850	3,053	191
1,700—1,800.....	890	1,564	118	120	208	13	2,130	3,708	248	1,550	2,701	180
1,800—1,900.....	720	1,339	103	180	331	21	2,030	3,741	255	1,480	2,734	195
1,900—2,000.....	730	1,455	126	120	233	17	1,880	3,653	271	1,330	2,585	195
1,000—2,000.....	8,220	12,182	689	2,180	3,113	146	23,680	34,911	1,798	17,920	26,250	1,344
2,000—2,100.....	790	1,626	105	180	367	21	2,040	4,169	246	1,630	3,339	230
2,100—2,200.....	840	1,944	151	210	450	23	2,550	5,470	321	1,680	3,614	202
2,200—2,300.....	1,120	2,527	143	190	430	23	2,990	6,716	382	1,860	4,186	234
2,300—2,400.....	990	2,332	149	280	657	38	3,210	7,527	373	2,350	5,529	295
2,400—2,500.....	880	2,152	109	190	464	16	3,580	8,771	386	2,220	5,426	254
2,500—2,600.....	950	2,431	123	180	458	20	3,880	9,874	460	2,590	6,601	307
2,600—2,700.....	1,310	3,489	165	190	503	16	3,630	9,598	441	2,950	7,808	353
2,700—2,800.....	1,260	3,468	188	350	960	51	3,570	9,795	440	2,460	6,763	311
2,800—2,900.....	1,400	3,992	206	130	371	21	3,970	11,297	558	2,300	6,557	325
2,900—3,000.....	1,180	3,478	186	140	412	23	3,690	10,867	564	2,010	5,919	282
2,000—3,000.....	10,720	27,439	1,525	2,040	5,072	252	33,110	84,084	4,171	22,050	55,742	2,793
3,000—3,100.....	1,160	3,538	201	140	425	19	3,620	11,014	544	2,280	6,923	366
3,100—3,200.....	1,170	3,691	191	230	723	37	3,300	10,372	536	2,380	7,494	395
3,200—3,300.....	1,170	3,784	212	220	714	43	3,360	10,896	568	1,840	5,950	320
3,300—3,400.....	990	3,325	216	120	401	25	2,980	9,962	587	1,760	5,884	338
3,400—3,500.....	1,070	3,704	262	160	550	33	2,680	9,225	561	1,370	4,719	274
3,500—3,600.....	970	3,446	210	120	426	27	2,280	8,075	534	1,520	5,383	328
3,600—3,700.....	770	2,818	185	110	400	29	1,780	6,486	447	1,170	4,265	253
3,700—3,800.....	680	2,563	181	120	450	25	1,490	5,575	370	1,040	3,895	233
3,800—3,900.....	630	2,431	177	*	—	—	1,440	5,532	382	1,040	3,994	264
3,900—4,000.....	580	2,294	190	*	—	—	1,270	5,004	380	860	3,384	233
3,000—4,000.....	9,190	31,594	2,025	1,330	4,518	263	24,200	82,141	4,909	15,260	51,891	3,004
4,000—4,500.....	2,200	9,345	764	180	772	58	4,070	17,182	1,432	3,180	13,450	1,060
4,500—5,000.....	1,290	6,136	561	150	716	67	2,210	10,442	977	1,930	9,117	840
4,000—5,000.....	3,490	15,481	1,325	330	1,488	125	6,280	27,624	2,409	5,110	22,567	1,900
5,000—6,000.....	1,300	7,098	813	150	813	78	2,110	11,495	1,269	2,140	11,583	1,225
6,000—7,000.....	630	4,051	520	130	827	101	1,030	6,682	870	810	5,179	652
7,000—8,000.....	160	1,204	185	20*	—	—	650	4,808	667	440	3,297	475
8,000—9,000.....	200	1,688	280	20*	—	—	330	2,794	425	330	2,812	417
9,000—10,000.....	110	1,091	194	20*	—	—	350	3,307	539	210	1,991	336
10,000—15,000.....	310	3,768	779	120	1,397	261	790	9,275	1,868	410	4,847	960
15,000—20,000.....	120	2,140	594	90*	—	—	180	3,093	779	170	2,981	787
20,000—25,000.....	60	—	—	60*	—	—	80	—	—	40	—	—
5,000—25,000.....	2,890	22,298	3,734	570	5,340	976	5,520	43,192	6,942	4,550	33,562	5,120
Over 25,000.....	40	—	—	20*	—	—	90	—	—	100	3,452	1,277
Grand Total.....	34,710	110,453	9,775	6,540	21,305	2,512	93,890	275,496	21,333	65,320	193,616	15,447

\* Less than 100; included in total but not shown separately.



**TABLE 7—(Cont'd)**  
**1952 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

INCOME CLASS	Quebec			Ontario			Manitoba		
	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax	Number of Taxpayers	Total Income	Total Tax
		\$	\$		\$	\$		\$	\$
Under \$1,000.....	2,680	1,981	130	11,840	7,719	463	850	424	22
\$1,000—1,100.....	11,230	11,869	118	21,640	23,206	370	3,180	3,344	29
1,100—1,200.....	18,910	21,693	347	25,910	30,051	755	3,980	4,563	106
1,200—1,300.....	20,060	24,964	670	25,670	32,086	1,137	4,020	5,002	175
1,300—1,400.....	20,020	26,905	979	26,210	35,359	1,592	3,930	5,293	235
1,400—1,500.....	18,480	26,701	1,204	27,750	40,189	2,197	3,920	5,672	303
1,500—1,600.....	20,730	32,063	1,652	31,360	48,528	2,845	4,450	6,863	399
1,600—1,700.....	18,430	30,319	1,753	30,470	50,307	3,272	4,400	7,233	465
1,700—1,800.....	18,370	32,052	2,030	32,570	56,952	4,004	4,390	7,665	534
1,800—1,900.....	17,600	32,453	2,221	33,240	61,464	4,607	4,570	8,423	628
1,900—2,000.....	16,400	31,998	2,341	31,500	61,320	4,841	4,030	7,841	607
1,000—2,000.....	180,230	271,017	13,315	286,320	439,462	25,620	40,870	61,899	3,481
2,000—2,100.....	17,600	36,056	2,524	35,020	71,753	5,177	3,980	8,133	579
2,100—2,200.....	17,410	37,393	2,462	37,920	81,489	5,979	4,530	9,719	649
2,200—2,300.....	20,020	44,954	2,826	39,270	88,261	6,339	4,930	11,092	692
2,300—2,400.....	20,860	48,969	2,886	40,740	95,735	6,607	5,450	12,783	768
2,400—2,500.....	22,790	55,782	3,138	44,240	108,377	7,365	6,140	15,003	841
2,500—2,600.....	23,630	60,185	3,384	45,300	115,431	7,833	6,220	15,828	890
2,600—2,700.....	24,590	65,041	3,398	46,350	122,716	8,132	6,150	16,262	894
2,700—2,800.....	24,520	67,307	3,481	47,260	129,962	8,909	5,870	16,117	863
2,800—2,900.....	24,760	70,461	3,561	44,240	125,926	8,464	5,840	16,608	908
2,900—3,000.....	24,040	70,814	3,667	44,200	130,457	8,986	5,570	16,411	917
2,000—3,000.....	220,220	556,962	31,327	424,540	1,070,107	73,791	54,680	137,956	8,001
3,000—3,100.....	23,950	72,888	3,893	45,260	137,861	9,626	5,610	17,080	1,040
3,100—3,200.....	22,430	70,524	3,832	46,120	145,167	10,332	5,480	17,240	1,056
3,200—3,300.....	22,950	74,427	4,089	44,240	143,500	10,573	5,070	16,442	1,103
3,300—3,400.....	20,170	67,433	3,764	42,680	142,862	10,833	3,850	12,858	830
3,400—3,500.....	18,760	64,614	3,874	39,550	136,236	10,717	3,300	11,364	792
3,500—3,600.....	17,750	62,831	3,710	36,520	129,458	10,361	3,010	10,668	749
3,600—3,700.....	14,770	53,811	3,451	34,520	125,884	10,240	2,730	9,949	766
3,700—3,800.....	12,850	48,087	3,201	31,180	116,708	9,808	2,420	9,055	706
3,800—3,900.....	12,160	46,724	3,258	28,090	108,015	9,371	2,100	8,060	663
3,900—4,000.....	11,360	44,816	3,301	26,040	102,727	8,948	2,200	8,656	677
3,000—4,000.....	177,150	606,155	36,373	374,200	1,288,418	100,809	35,770	121,372	8,382
4,000—4,500.....	39,490	166,554	13,254	90,220	381,187	36,137	7,800	32,931	2,840
4,500—5,000.....	22,750	107,439	9,817	50,850	240,167	25,036	4,560	21,514	2,112
4,000—5,000.....	62,240	273,993	23,071	141,070	621,354	61,193	12,360	54,445	4,952
5,000—6,000.....	24,000	129,960	14,047	50,300	273,197	31,885	4,940	26,805	2,940
6,000—7,000.....	11,570	74,650	9,719	23,710	152,583	20,055	2,450	15,727	1,978
7,000—8,000.....	6,250	46,654	6,649	12,690	94,480	13,713	1,530	11,379	1,643
8,000—9,000.....	4,420	37,415	5,758	7,910	66,686	10,531	780	6,581	1,019
9,000—10,000.....	3,000	28,335	4,880	5,660	53,482	9,132	730	6,900	1,145
10,000—15,000.....	8,040	97,213	19,498	14,370	173,675	35,633	1,420	17,050	3,444
15,000—20,000.....	2,740	46,679	12,195	5,430	93,041	24,579	590	9,754	2,533
20,000—25,000.....	1,430	31,550	9,690	2,420	54,187	16,930	380	8,408	2,553
5,000—25,000.....	61,450	492,456	82,436	122,490	961,331	162,458	12,820	102,604	17,255
Over 25,000.....	2,450	115,403	49,535	3,800	168,062	73,439	440	14,977	6,094
Grand Total.....	706,420	2,317,967	236,187	1,364,260	4,556,453	497,773	157,790	493,677	48,187



**TABLE 7—(Concluded)**  
**1952 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Income Classes**

(All money figures in thousands of dollars)

INCOME CLASS	Saskatchewan			Alberta and N.W.T.			British Columbia and Yukon			Non-Residents		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Under \$1,000 . . . . .	530	\$ 407	\$ 33	1,860	\$ 1,165	\$ 83	1,910	\$ 1,139	\$ 67	3,330	\$ 1,906	\$ 182
\$1,000—1,100 . . . . .	2,130	2,230	23	3,710	3,893	51	5,490	5,766	64	360	378	28
1,100—1,200 . . . . .	2,930	3,366	77	4,480	5,339	162	5,330	6,113	152	430	492	41
1,200—1,300 . . . . .	3,170	3,973	136	4,530	5,667	202	6,320	7,862	280	400	497	38
1,300—1,400 . . . . .	3,390	4,584	201	5,050	6,816	320	6,560	8,855	411	480	653	49
1,400—1,500 . . . . .	3,280	4,744	244	4,780	6,922	377	6,890	9,976	534	450	650	51
1,500—1,600 . . . . .	3,220	4,973	303	5,140	7,966	474	7,220	11,151	677	530	819	69
1,600—1,700 . . . . .	3,690	6,124	386	5,320	8,768	576	7,660	12,602	806	470	774	65
1,700—1,800 . . . . .	3,530	6,159	426	5,300	9,247	662	7,440	12,990	928	370	643	53
1,800—1,900 . . . . .	3,530	6,513	481	5,300	9,780	739	8,410	15,522	1,182	250	462	41
1,900—2,000 . . . . .	3,180	6,544	596	4,520	8,790	701	7,110	13,818	1,103	360	697	57
1,000—2,000 . . . . .	32,050	49,210	2,873	48,130	73,188	4,264	68,430	104,655	6,137	4,100	6,065	492
2,000—2,100 . . . . .	3,140	6,474	462	5,400	11,058	806	7,970	16,343	1,155	340	697	68
2,100—2,200 . . . . .	3,280	7,040	471	5,320	11,438	821	8,760	18,804	1,389	360	772	63
2,200—2,300 . . . . .	3,940	8,848	602	6,140	13,825	967	9,140	20,536	1,528	210	474	28
2,300—2,400 . . . . .	3,800	8,923	589	6,600	15,476	1,021	9,610	22,560	1,568	220	515	44
2,400—2,500 . . . . .	4,630	11,336	659	7,110	17,396	1,141	10,720	26,194	1,760	270	657	55
2,500—2,600 . . . . .	4,620	11,782	633	7,590	19,335	1,206	11,170	28,687	1,981	220	561	44
2,600—2,700 . . . . .	5,060	13,389	746	7,320	19,385	1,233	12,060	31,938	2,182	290	765	63
2,700—2,800 . . . . .	4,700	12,913	683	7,280	19,997	1,287	12,340	33,911	2,227	270	743	65
2,800—2,900 . . . . .	4,340	12,359	712	7,620	21,695	1,379	12,790	36,366	2,395	270	766	53
2,900—3,000 . . . . .	4,640	13,700	803	7,000	20,618	1,318	12,420	36,586	2,518	200	590	48
2,000—3,000 . . . . .	42,150	106,764	6,360	67,380	170,223	11,179	106,980	271,925	18,703	2,650	6,540	531
3,000—3,100 . . . . .	3,700	11,324	659	6,850	20,858	1,383	12,490	38,045	2,601	250	762	76
3,100—3,200 . . . . .	3,550	11,177	655	6,380	20,081	1,407	10,540	33,155	2,398	*	—	—
3,200—3,300 . . . . .	3,240	10,524	713	6,060	19,665	1,366	10,130	32,851	2,396	160	560	54
3,300—3,400 . . . . .	3,200	10,706	709	5,170	17,279	1,283	10,490	35,075	2,605	170	569	52
3,400—3,500 . . . . .	2,850	9,816	681	5,130	17,643	1,270	9,310	32,068	2,584	*	—	—
3,500—3,600 . . . . .	2,850	10,106	724	5,010	17,730	1,379	8,780	31,122	2,501	100	353	33
3,600—3,700 . . . . .	2,700	9,844	715	4,240	15,451	1,267	8,890	32,376	2,714	*	—	—
3,700—3,800 . . . . .	2,010	7,522	566	4,060	15,188	1,257	7,730	28,945	2,418	120	450	42
3,800—3,900 . . . . .	1,890	7,272	602	3,570	13,728	1,176	7,150	27,480	2,449	*	—	—
3,900—4,000 . . . . .	1,790	7,066	556	3,520	13,888	1,233	7,240	28,534	2,552	*	—	—
3,000—4,000 . . . . .	27,780	95,357	6,580	49,990	171,511	13,021	92,750	319,651	25,218	1,130	3,843	369
4,000—4,500 . . . . .	7,180	30,354	2,675	11,710	49,504	4,642	25,040	105,847	10,278	480	2,036	243
4,500—5,000 . . . . .	5,060	23,969	2,376	7,870	37,199	3,893	14,690	69,313	7,493	300	1,416	143
4,000—5,000 . . . . .	12,240	54,323	5,051	19,580	86,703	8,535	39,730	175,160	17,771	780	3,452	386
5,000—6,000 . . . . .	6,120	33,304	3,720	8,590	46,713	5,435	13,710	74,307	8,892	430	2,343	287
6,000—7,000 . . . . .	3,480	22,409	2,919	4,250	27,382	3,647	6,390	41,128	5,529	340	2,199	326
7,000—8,000 . . . . .	1,920	14,355	2,152	2,450	18,273	2,710	3,300	24,499	3,546	180	1,337	213
8,000—9,000 . . . . .	1,110	9,405	1,517	1,480	12,464	2,022	1,810	15,283	2,475	110	937	142
9,000—10,000 . . . . .	840	7,974	1,449	1,170	11,011	1,862	1,420	13,415	2,304	100	946	156
10,000—15,000 . . . . .	2,010	23,876	4,937	2,550	30,226	6,063	3,490	42,254	8,776	230	2,711	552
15,000—20,000 . . . . .	470	8,021	2,124	980	16,510	4,372	1,140	19,523	5,276	*	—	—
20,000—25,000 . . . . .	90	—	—	390	8,774	2,752	500	11,217	3,556	*	—	—
5,000—25,000 . . . . .	16,040	121,353	19,431	21,860	171,353	28,863	31,760	241,626	40,354	1,490	12,424	2,296
Over 25,000 . . . . .	260	8,279	3,252	550	18,494	7,168	690	26,659	10,622	*	—	—
Grand Total . . . . .	131,050	435,693	43,580	209,350	692,637	73,113	342,250	1,140,815	118,872	13,520	35,921	5,004

\* Less than 100; included in total but not shown separately.

**TABLE 8**  
**1952 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

OCCUPATION	Newfoundland			Prince Edward Island			Nova Scotia			New Brunswick		
	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax
Farmers.....	*	\$ —	\$ —	290	\$ 1,030	\$ 70	150	\$ 560	\$ 40	290	\$ 950	\$ 66
Forestry Operators.....	*	—	—	—	—	—	*	—	—	260	1,077	80
Fishermen.....	*	—	—	*	—	—	130	302	10	*	—	—
<b>Total Primary Producers.....</b>	<b>*</b>	<b>—</b>	<b>—</b>	<b>300</b>	<b>1,055</b>	<b>71</b>	<b>370</b>	<b>1,129</b>	<b>66</b>	<b>630</b>	<b>2,258</b>	<b>153</b>
Accountants.....	*	—	—	—	—	—	*	—	—	*	—	—
Medical Doctors and Surgeons.....	*	—	—	*	—	—	360	3,097	610	220	2,505	643
Dentists.....	—	—	—	*	—	—	*	—	—	*	—	—
Lawyers and Notaries.....	*	—	—	*	—	—	110	1,312	322	200	1,019	125
Consulting Engineers and Architects	*	—	—	—	—	—	*	—	—	*	—	—
Entertainers.....	*	—	—	—	—	—	—	—	—	*	—	—
Osteopaths, Chiropractors, etc.....	—	—	—	*	—	—	*	—	—	—	—	—
Nurses.....	*	—	—	*	—	—	*	—	—	110	182	10
Other Professionals.....	*	—	—	—	—	—	*	—	—	*	—	—
<b>Total Professionals.....</b>	<b>290</b>	<b>2,362</b>	<b>526</b>	<b>*</b>	<b>—</b>	<b>—</b>	<b>810</b>	<b>6,652</b>	<b>1,411</b>	<b>710</b>	<b>5,073</b>	<b>1,059</b>
Agricultural Enterprises.....	—	—	—	—	—	—	*	—	—	*	—	—
Business Enterprises.....	25,140	78,852	6,439	3,850	10,871	1,093	68,100	191,945	13,440	46,180	130,596	9,378
Institutions.....	120	359	24	150	281	14	1,910	4,121	287	1,700	3,799	241
Educational Institutions.....	*	—	—	230	410	19	2,560	5,983	438	2,500	5,777	441
Dominion Government.....	1,890	6,120	475	610	2,198	209	8,000	23,256	1,487	4,380	12,994	828
Provincial Governments.....	2,870	6,697	446	360	826	44	2,650	7,159	476	2,650	7,938	541
Municipal and Smaller Governments	150	432	27	*	—	—	1,800	4,683	264	1,090	3,049	161
Employees of Private Individuals..	*	—	—	—	—	—	*	—	—	*	—	—
Armed Services.....	*	—	—	*	—	—	130	184	13	*	—	—
Unclassified.....	2,390	6,703	491	—	—	—	210	479	29	150	334	17
<b>Total Employees.....</b>	<b>32,670</b>	<b>99,467</b>	<b>7,940</b>	<b>5,240</b>	<b>14,694</b>	<b>1,387</b>	<b>85,420</b>	<b>237,945</b>	<b>16,443</b>	<b>58,720</b>	<b>164,609</b>	<b>11,611</b>
Salesmen.....	200	876	102	*	—	—	510	1,895	152	580	2,431	251
Sole Proprietors Without Employees	240	744	57	*	—	—	700	1,842	111	430	1,041	43
Sole Proprietors With Employees...	670	3,497	543	430	2,974	660	2,980	13,353	1,602	2,040	9,178	1,134
Partners in Business.....	300	1,558	239	220	820	96	880	3,920	474	630	2,970	466
<b>Total Business Proprietors.....</b>	<b>1,210</b>	<b>5,799</b>	<b>839</b>	<b>680</b>	<b>3,845</b>	<b>758</b>	<b>4,560</b>	<b>19,115</b>	<b>2,187</b>	<b>3,100</b>	<b>13,189</b>	<b>1,643</b>
Investment Income Predominates..	220	868	104	150	494	46	1,510	6,766	917	940	4,292	636
Pension Income Predominates.....	*	—	—	*	—	—	340	936	66	460	1,280	64
<b>Total Financial.....</b>	<b>230</b>	<b>892</b>	<b>106</b>	<b>190</b>	<b>612</b>	<b>54</b>	<b>1,850</b>	<b>7,702</b>	<b>983</b>	<b>1,400</b>	<b>5,572</b>	<b>700</b>
Estates.....	*	—	—	*	—	—	*	—	—	*	—	—
Deceased.....	*	—	—	—	—	—	250	767	60	130	378	26
Unclassified.....	—	—	—	—	—	—	*	—	—	*	—	—
<b>Grand Total.....</b>	<b>34,710</b>	<b>110,453</b>	<b>9,775</b>	<b>6,540</b>	<b>21,305</b>	<b>2,512</b>	<b>93,890</b>	<b>275,496</b>	<b>21,333</b>	<b>65,320</b>	<b>193,616</b>	<b>15,447</b>

\* Under 100; included in total but not shown separately. 62



**TABLE 8—(Cont'd)**  
**1952 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

OCCUPATION	Quebec			Ontario			Manitoba		
	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax	Number of Tax-payers	Total Income	Total Tax
Farmers.....	520	\$ 2,491	\$ 233	9,740	\$ 33,328	\$ 2,647	6,340	\$ 21,578	\$ 1,707
Forestry Operators.....	100	312	20	110	585	87	*	—	—
Fishermen.....	—	—	—	150	464	41	*	—	—
<b>Total Primary Producers.....</b>	<b>620</b>	<b>2,803</b>	<b>253</b>	<b>10,000</b>	<b>34,377</b>	<b>2,775</b>	<b>6,400</b>	<b>22,154</b>	<b>1,834</b>
Accountants.....	630	5,863	1,488	880	7,957	2,018	*	—	—
Medical Doctors and Surgeons.....	2,470	18,938	3,538	3,810	43,111	10,869	420	5,353	1,523
Dentists.....	890	4,785	643	1,640	12,007	2,016	240	1,931	337
Lawyers and Notaries.....	1,450	11,885	2,612	1,930	20,400	4,921	290	2,438	460
Consulting Engineers and Architects	630	7,667	2,235	590	7,746	2,463	*	—	—
Entertainers.....	610	3,149	439	900	4,447	682	100	279	10
Osteopaths, Chiropractors, etc.....	300	1,374	161	560	2,968	419	*	—	—
Nurses.....	620	1,183	93	1,960	3,850	285	130	209	10
Other Professionals.....	380	1,799	230	1,200	5,196	804	*	—	—
<b>Total Professionals.....</b>	<b>7,980</b>	<b>56,643</b>	<b>11,439</b>	<b>13,470</b>	<b>107,682</b>	<b>24,477</b>	<b>1,410</b>	<b>11,805</b>	<b>2,651</b>
Agricultural Enterprises.....	*	—	—	990	1,955	121	230	325	14
Business Enterprises.....	572,460	1,725,171	147,216	1,034,960	3,238,475	316,487	110,350	330,081	30,160
Institutions.....	9,180	20,192	1,431	26,690	58,044	4,526	3,430	7,137	486
Educational Institutions.....	8,170	23,288	1,875	26,370	88,196	8,920	3,920	10,476	850
Dominion Government.....	19,960	59,445	3,854	53,140	162,420	13,429	7,220	21,188	1,567
Provincial Governments.....	10,640	29,997	1,823	34,270	111,525	10,016	6,500	16,132	1,119
Municipal and Smaller Governments	16,070	53,054	3,038	36,250	114,314	8,448	4,220	11,936	721
Employees of Private Individuals..	220	430	23	900	1,529	82	*	—	—
Armed Services.....	250	399	26	900	1,196	125	140	90	9
Unclassified.....	1,620	4,283	225	11,200	30,816	2,668	500	1,297	87
<b>Total Employees.....</b>	<b>638,620</b>	<b>1,916,447</b>	<b>159,527</b>	<b>1,225,670</b>	<b>3,808,470</b>	<b>364,822</b>	<b>136,520</b>	<b>398,673</b>	<b>35,013</b>
Salesmen.....	9,060	43,607	5,837	14,880	68,990	8,857	1,510	6,473	701
Sole Proprietors Without Employees	3,680	11,434	795	9,930	29,325	2,270	1,260	4,009	305
Sole Proprietors With Employees...	21,790	117,686	19,723	34,730	186,158	29,342	4,020	19,203	2,477
Partners in Business.....	8,640	56,441	12,281	22,090	134,068	27,499	2,990	14,445	2,128
<b>Total Business Proprietors.....</b>	<b>34,110</b>	<b>185,561</b>	<b>32,799</b>	<b>66,750</b>	<b>349,551</b>	<b>59,111</b>	<b>8,270</b>	<b>37,657</b>	<b>4,910</b>
Investment Income Predominates..	13,740	96,638	23,513	22,410	143,467	33,650	2,460	12,808	2,698
Pension Income Predominates.....	990	4,866	963	4,360	12,881	936	530	1,669	127
<b>Total Financial.....</b>	<b>14,730</b>	<b>101,504</b>	<b>24,476</b>	<b>26,770</b>	<b>156,348</b>	<b>34,586</b>	<b>2,990</b>	<b>14,477</b>	<b>2,825</b>
Estates.....	320	6,157	955	3,780	17,992	1,165	200	585	18
Deceased.....	900	5,008	879	2,660	12,200	1,886	450	1,726	226
Unclassified.....	*	—	—	280	843	94	*	—	—
<b>Grand Total.....</b>	<b>706,420</b>	<b>2,317,967</b>	<b>236,187</b>	<b>1,364,260</b>	<b>4,556,453</b>	<b>497,773</b>	<b>157,790</b>	<b>493,677</b>	<b>48,187</b>

\* Under 100; included in total but not shown separately.



**TABLE 8—(Concluded)**  
**1952 TAXATION YEAR—PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**By Occupational Classes**  
(All money figures in thousands of dollars)

OCCUPATION	Saskatchewan			Alberta and N.W.T.			British Columbia and Yukon			Non-Residents		
	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax	Number of Tax-payers	Total In-come	Total Tax
		\$	\$		\$	\$		\$	\$		\$	\$
Farmers.....	29,770	123,382	13,268	18,630	77,038	8,350	1,980	8,305	1,075	*	—	—
Forestry Operators.....	*	—	—	*	—	—	960	3,997	504	*	—	—
Fishermen.....	*	—	—	*	—	—	2,220	8,466	917	—	—	—
<b>Total Primary Producers.....</b>	<b>29,800</b>	<b>123,613</b>	<b>13,310</b>	<b>18,650</b>	<b>77,092</b>	<b>8,355</b>	<b>5,160</b>	<b>20,768</b>	<b>2,496</b>	<b>100</b>	<b>323</b>	<b>49</b>
Accountants.....	*	—	—	210	1,489	271	370	2,126	360	*	—	—
Medical Doctors and Surgeons.....	410	4,493	1,056	500	6,492	1,652	1,170	14,140	3,603	*	—	—
Dentists.....	130	1,194	232	270	2,071	349	440	3,850	753	—	—	—
Lawyers and Notaries.....	180	1,189	218	370	3,393	713	450	4,282	1,206	—	—	—
Consulting Engineers and Architects	*	—	—	100	977	229	260	2,417	610	*	—	—
Entertainers.....	*	—	—	*	—	—	100	312	26	130	277	28
Osteopaths, Chiropractors, etc.....	*	—	—	120	779	115	220	1,098	141	—	—	—
Nurses.....	110	191	10	100	172	10	210	380	28	*	—	—
Other Professionals.....	120	408	37	150	580	49	410	1,605	178	*	—	—
<b>Total Professionals.....</b>	<b>1,150</b>	<b>8,811</b>	<b>1,815</b>	<b>1,910</b>	<b>16,154</b>	<b>3,398</b>	<b>3,630</b>	<b>30,210</b>	<b>6,905</b>	<b>260</b>	<b>1,061</b>	<b>228</b>
Agricultural Enterprises.....	890	1,494	87	720	1,318	77	150	282	13	*	—	—
Business Enterprises.....	61,220	174,660	14,300	135,620	409,219	38,117	252,170	797,950	76,292	8,440	22,915	2,936
Institutions.....	4,250	8,519	626	3,690	7,876	575	10,840	25,750	2,112	630	1,051	97
Educational Institutions.....	5,240	12,259	930	6,390	18,492	1,699	7,400	25,175	2,456	190	423	39
Dominion Government.....	5,280	16,106	1,240	7,550	22,165	1,612	13,360	40,898	3,154	990	3,517	346
Provincial Governments.....	6,970	18,834	1,491	7,590	19,881	1,499	9,700	29,726	2,325	220	367	26
Municipal and Smaller Governments	2,960	8,483	544	6,520	18,468	1,334	7,790	26,043	2,065	150	246	15
Employees of Private Individuals..	*	—	—	*	—	—	150	287	17	—	—	—
Armed Services.....	120	154	6	160	78	13	240	300	23	*	—	—
Unclassified.....	530	1,234	84	1,260	3,009	202	1,180	3,350	286	*	—	—
<b>Total Employees.....</b>	<b>87,470</b>	<b>241,755</b>	<b>19,308</b>	<b>169,530</b>	<b>500,546</b>	<b>45,129</b>	<b>302,980</b>	<b>949,761</b>	<b>88,743</b>	<b>10,750</b>	<b>28,681</b>	<b>3,470</b>
Salesmen.....	670	2,833	292	2,220	9,908	1,148	3,510	15,089	1,820	*	—	—
Sole Proprietors Without Employees	1,230	3,690	232	2,100	6,424	487	2,590	7,894	652	*	—	—
Sole Proprietors With Employees...	3,870	22,566	3,711	5,990	35,486	6,276	8,800	39,743	5,095	160	947	279
Partners in Business.....	3,150	18,450	3,077	5,150	30,169	5,603	6,280	29,577	4,592	270	1,334	259
<b>Total Business Proprietors.....</b>	<b>8,250</b>	<b>44,706</b>	<b>7,020</b>	<b>13,240</b>	<b>72,079</b>	<b>12,366</b>	<b>17,670</b>	<b>77,214</b>	<b>10,339</b>	<b>480</b>	<b>2,365</b>	<b>547</b>
Investment Income Predominates..	3,030	11,631	1,579	2,840	13,451	2,275	6,850	39,302	7,847	1,720	2,672	523
Pension Income Predominates.....	130	401	24	280	617	22	1,190	3,776	297	40	69	2
<b>Total Financial.....</b>	<b>3,160</b>	<b>12,032</b>	<b>1,603</b>	<b>3,120</b>	<b>14,068</b>	<b>2,297</b>	<b>8,040</b>	<b>43,078</b>	<b>8,144</b>	<b>1,760</b>	<b>2,741</b>	<b>525</b>
Estates.....	270	730	93	220	1,109	276	550	1,515	186	*	—	—
Deceased.....	250	1,149	138	430	1,583	136	490	2,581	192	*	—	—
Unclassified.....	*	—	—	*	—	—	220	599	47	*	—	—
<b>Grand Total.....</b>	<b>131,050</b>	<b>435,693</b>	<b>43,580</b>	<b>209,350</b>	<b>692,637</b>	<b>73,113</b>	<b>342,250</b>	<b>1,140,815</b>	<b>118,872</b>	<b>13,520</b>	<b>35,921</b>	<b>5,004</b>

\* Under 100; included in total but not shown separately.

**TABLE 9**  
**1952 TAXATION YEAR—CANADA AND PROVINCES**  
**Statement of Gross and Net Business, Professional, Commission, Farm, Rental Income and**  
**Related Capital Cost Allowance Claimed and Capital Expenditures**  
(All money figures in thousands of dollars)

TYPE OF INCOME	Newfoundland		Prince Edward Island		Nova Scotia	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	1,725	455	170	104	5,521	1,756
Mining.....	—	—	—	—	236	7
Manufacturing.....	453	78	2,255	238	13,586	974
Construction.....	3,071	434	542	82	8,300	870
Public Utilities.....	3,242	853	414	153	6,220	1,526
Wholesale Trade.....	9,126	675	2,329	280	20,640	1,437
Retail Trade.....	117,462	4,123	44,662	2,788	160,645	11,201
Service.....	3,430	612	3,401	788	38,217	5,581
Financial.....	149	54	270	205	2,404	777
Unclassified.....	—	—	—	—	19	11
Total—All Business Types.....	138,658	7,284	54,043	4,638	255,788	24,140
Professional Income.....	3,262	1,828	1,139	712	11,279	6,185
Commission Income.....	1,386	910	523	285	4,826	2,595
Farm Income.....	216	9	10,470	3,090	12,710	2,207
Rental Income.....	1,630	562	876	203	8,047	1,953
Total All Types.....	145,152	10,593	67,051	8,928	292,650	37,080
Estimated Capital Cost Allowance Claimed.....	1,935		1,633		7,222	
Estimated Capital Expenditures.....	2,353		2,115		2,583	

TYPE OF INCOME	New Brunswick		Quebec		Ontario	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	28,578	1,929	2,175	320	12,977	1,281
Mining.....	—	—	1,072	270	4,592	1,256
Manufacturing.....	7,270	833	261,809	18,845	321,882	28,297
Construction.....	17,816	1,166	225,238	19,042	304,334	38,205
Public Utilities.....	5,552	977	39,433	7,584	124,724	14,524
Wholesale Trade.....	19,590	1,576	416,391	17,043	361,052	20,787
Retail Trade.....	140,005	9,201	1,316,188	79,578	2,068,764	146,570
Service.....	21,787	3,303	386,685	41,270	485,990	77,409
Financial.....	798	161	42,962	13,349	66,395	22,862
Unclassified.....	1,697	164	878	260	14,879	3,313
Total—All Business Types.....	243,093	19,310	2,692,831	197,561	3,765,589	354,504
Professional Income.....	7,932	4,608	109,224	53,734	192,060	100,212
Commission Income.....	5,499	3,143	79,984	49,282	114,569	74,783
Farm Income.....	10,911	1,823	38,352	8,536	356,439	68,361
Rental Income.....	6,048	1,327	134,503	34,209	131,317	43,392
Total All Types.....	273,483	30,211	3,054,894	343,322	4,559,974	641,252
Estimated Capital Cost Allowance Claimed.....	7,230		73,640		142,648	
Estimated Capital Expenditures.....	8,488		24,958		160,868	

**TABLE 9—(Concluded)**  
**1952 TAXATION YEAR—CANADA AND PROVINCES**  
**Statement of Gross and Net Business, Professional, Commission, Farm, Rental Income and**  
**Related Capital Cost Allowance Claimed and Capital Expenditures**  
(All money figures in thousands of dollars)

TYPE OF INCOME	Manitoba		Saskatchewan		Alberta and N.W.T.	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	2,289	622	593	121	4,516	734
Mining.....	132	27	319	83	1,354	489
Manufacturing.....	44,576	3,414	4,105	1,132	13,969	1,707
Construction.....	40,556	4,100	17,437	1,841	73,802	12,454
Public Utilities.....	8,484	2,342	10,829	2,695	37,070	7,234
Wholesale Trade.....	94,687	6,790	17,128	1,254	63,607	2,347
Retail Trade.....	196,543	15,078	259,313	28,556	272,563	33,054
Service.....	62,560	9,280	48,598	10,200	57,627	12,908
Financial.....	4,323	1,677	4,085	1,464	8,390	3,343
Unclassified.....	295	30	708	266	380	220
Total—All Business Types.....	454,445	43,360	363,115	47,612	533,278	74,490
Professional Income.....	20,528	11,359	12,910	7,702	28,186	14,813
Commission Income.....	10,422	7,262	7,031	4,387	18,345	11,062
Farm Income.....	140,204	37,939	401,639	154,089	341,269	98,550
Rental Income.....	15,840	7,085	21,923	12,741	21,636	9,296
Total All Types.....	641,439	107,005	806,618	226,531	942,714	208,211
Estimated Capital Cost Allowance Claimed.....	37,729		78,086		77,679	
Estimated Capital Expenditures.....	48,230		142,586		121,708	

TYPE OF INCOME	British Columbia and Yukon		Non-Residents		Canada	
	Gross	Net	Gross	Net	Gross	Net
	\$	\$	\$	\$	\$	\$
Business Income						
Fishing and Forestry.....	51,921	14,764	37	24	110,502	22,110
Mining.....	180	60	51	159	7,936	2,033
Manufacturing.....	48,831	7,303	2,991	220	721,727	63,041
Construction.....	48,686	8,793	199	90	739,981	86,897
Public Utilities.....	44,547	6,020	412	72	280,927	43,980
Wholesale Trade.....	48,329	5,035	1,023	139	1,053,902	57,333
Retail Trade.....	297,366	32,303	4,390	515	4,877,901	362,967
Service.....	124,522	20,321	11,749	679	1,244,566	182,351
Financial.....	7,415	2,732	1,467	661	138,658	47,285
Unclassified.....	1,506	608	4	3	20,366	4,875
Total—All Business Types.....	673,303	97,909	22,323	2,064	9,196,466	872,872
Professional Income.....	52,805	28,381	2,975	1,047	442,300	230,581
Commission Income.....	25,308	16,986	621	439	268,514	171,134
Farm Income.....	65,071	11,405	1,235	336	1,378,516	386,345
Rental Income.....	38,093	12,991	6,744	2,292	386,657	126,051
Total All Types.....	854,580	167,672	33,898	6,178	11,672,453	1,786,983
Estimated Capital Cost Allowance Claimed.....	39,272		1,607		468,681	
Estimated Capital Expenditures.....	48,126		1,393		563,408	

Bold italic figures denote net loss.



**TABLE 10**  
**1952 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	FARMERS			FORESTRY OPERATORS			FISHERMEN		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	*	\$ —	\$ —	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	5,030	6,230	195	140	167	5	220	277	10
1,500— 2,000.....	4,150	7,204	453	*	—	—	260	461	32
2,000— 2,500.....	7,950	18,079	674	220	504	24	210	483	28
2,500— 3,000.....	12,420	34,095	1,314	220	602	29	440	1,205	63
3,000— 3,500.....	9,000	29,137	1,584	230	731	43	370	1,149	83
3,500— 4,000.....	6,780	25,326	1,782	160	593	44	250	941	79
4,000— 4,500.....	4,950	20,917	1,662	*	—	—	240	1,008	98
4,500— 5,000.....	3,410	16,110	1,512	*	—	—	130	605	63
5,000— 6,000.....	4,950	27,032	2,976	110	586	64	220	1,176	147
6,000— 7,000.....	3,080	19,914	2,462	*	—	—	130	853	118
7,000— 8,000.....	1,970	14,757	2,105	*	—	—	*	—	—
8,000— 9,000.....	1,030	8,749	1,376	*	—	—	*	—	—
9,000—10,000.....	740	6,968	1,213	*	—	—	*	—	—
10,000—15,000.....	1,630	19,091	3,612	110	1,333	252	*	—	—
Over 15,000.....	710	15,412	4,583	*	—	—	*	—	—
Total.....	67,830	269,048	27,505	1,630	7,176	919	2,640	9,852	1,052

INCOME CLASS	Total Primary Producers			ACCOUNTANTS			MEDICAL DOCTORS AND SURGEONS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	*	\$ —	\$ —	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	5,390	6,674	210	*	—	—	*	—	—
1,500— 2,000.....	4,500	7,821	496	*	—	—	130	238	12
2,000— 2,500.....	8,380	19,066	726	180	408	13	250	574	29
2,500— 3,000.....	13,080	35,902	1,406	240	650	19	510	1,400	73
3,000— 3,500.....	9,600	31,017	1,710	170	545	40	420	1,354	76
3,500— 4,000.....	7,190	26,860	1,905	210	787	63	380	1,432	107
4,000— 4,500.....	5,280	22,306	1,797	180	766	72	480	2,041	173
4,500— 5,000.....	3,620	17,086	1,610	130	620	57	410	1,952	203
5,000— 6,000.....	5,280	28,794	3,187	180	981	103	680	3,726	425
6,000— 7,000.....	3,280	21,229	2,642	170	1,105	136	550	3,594	559
7,000— 8,000.....	2,080	15,583	2,230	*	—	—	690	5,127	738
8,000— 9,000.....	1,090	9,256	1,458	*	—	—	490	4,161	673
9,000—10,000.....	760	7,156	1,247	*	—	—	530	5,071	861
10,000—15,000.....	1,780	20,901	3,964	290	3,645	765	1,900	23,307	4,917
Over 15,000.....	760	16,398	4,886	220	6,850	2,734	2,030	46,115	15,119
Total.....	72,100	286,076	29,476	2,310	18,541	4,321	9,520	100,172	23,967

INCOME CLASS	DENTISTS			LAWYERS AND NOTARIES			CONSULTING ENGINEERS AND ARCHITECTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	—	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	*	—	—	*	—	—	*	—	—
1,500— 2,000.....	*	—	—	*	—	—	*	—	—
2,000— 2,500.....	170	389	17	200	454	23	*	—	—
2,500— 3,000.....	190	514	21	260	727	31	*	—	—
3,000— 3,500.....	270	889	45	310	1,009	50	*	—	—
3,500— 4,000.....	350	1,301	84	370	1,382	107	*	—	—
4,000— 4,500.....	170	714	54	260	1,108	70	130	580	62
4,500— 5,000.....	200	961	97	340	1,611	177	—	—	—
5,000— 6,000.....	410	2,259	268	530	2,946	336	260	1,423	154
6,000— 7,000.....	350	2,239	290	380	2,479	336	170	1,101	146
7,000— 8,000.....	210	1,601	244	280	2,071	306	130	959	146
8,000— 9,000.....	340	2,914	455	330	2,811	461	*	—	—
9,000—10,000.....	290	2,771	485	210	2,007	353	*	—	—
10,000—15,000.....	570	6,832	1,419	740	8,890	1,810	220	2,839	632
Over 15,000.....	180	3,350	990	750	18,954	6,665	410	12,507	4,990
Total.....	3,790	26,956	4,496	5,050	46,572	10,730	1,740	21,343	6,341

\* Less than 100; included in total but not shown separately.

**TABLE 10—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
 (All money figures in thousands of dollars)

INCOME CLASS	ENTERTAINERS			OSTEOPATHS, CHIROPRACTORS, ETC.			NURSES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	*	\$ —	\$ —	—	\$ —	\$ —	*	\$ —	\$ —
\$1,000— 1,500.....	210	261	8	*	—	—	1,010	1,283	42
1,500— 2,000.....	140	248	22	*	—	—	1,050	1,845	120
2,000— 2,500.....	150	341	22	140	319	18	780	1,739	143
2,500— 3,000.....	240	645	31	150	408	23	440	1,178	102
3,000— 3,500.....	190	612	34	120	396	22	*	—	—
3,500— 4,000.....	120	458	45	100	362	22	*	—	—
4,000— 4,500.....	110	471	48	160	678	61	*	—	—
4,500— 5,000.....	*	—	—	110	529	51	—	—	—
5,000— 6,000.....	170	918	97	130	695	73	—	—	—
6,000— 7,000.....	150	972	132	130	825	96	—	—	—
7,000— 8,000.....	*	—	—	*	—	—	—	—	—
8,000— 9,000.....	*	—	—	*	—	—	—	—	—
9,000— 10,000.....	*	—	—	*	—	—	—	—	—
10,000— 15,000.....	*	—	—	100	1,268	267	—	—	—
Over 15,000.....	*	—	—	*	—	—	—	—	—
Total.....	1,980	8,915	1,222	1,450	7,940	1,128	3,420	6,476	466

INCOME CLASS	OTHER PROFESSIONALS			Total Professionals			EMPLOYEES OF AGRICULTURAL ENTERPRISES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	—	\$ —	\$ —	120	\$ 61	\$ 6	*	\$ —	\$ —
\$1,000— 1,500.....	260	320	10	1,740	2,272	89	1,460	1,831	68
1,500— 2,000.....	190	324	17	1,720	3,008	191	650	1,101	77
2,000— 2,500.....	340	768	46	2,270	5,132	316	350	769	42
2,500— 3,000.....	420	1,158	50	2,510	6,839	352	230	619	28
3,000— 3,500.....	250	815	57	1,840	5,975	349	200	632	46
3,500— 4,000.....	210	781	58	1,850	6,910	521	*	—	—
4,000— 4,500.....	150	656	63	1,660	7,103	616	*	—	—
4,500— 5,000.....	—	—	—	1,280	6,103	627	—	—	—
5,000— 6,000.....	180	964	114	2,540	13,912	1,570	*	—	—
6,000— 7,000.....	120	774	102	2,020	13,089	1,797	—	—	—
7,000— 8,000.....	*	—	—	1,630	12,152	1,774	—	—	—
8,000— 9,000.....	*	—	—	1,510	12,850	2,079	—	—	—
9,000— 10,000.....	*	—	—	1,290	12,282	2,092	—	—	—
10,000— 15,000.....	*	—	—	3,970	48,490	10,147	—	—	—
Over 15,000.....	*	—	—	3,750	90,977	31,515	*	—	—
Total.....	2,440	10,240	1,370	31,700	247,155	54,041	3,080	5,672	333

INCOME CLASS	EMPLOYEES OF BUSINESS ENTERPRISES			EMPLOYEES OF INSTITUTIONS			EMPLOYEES OF EDUCATIONAL INSTITUTIONS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	17,530	\$ 11,936	\$ 713	1,140	\$ 763	\$ 45	200	\$ 161	\$ 17
\$1,000— 1,500.....	264,700	334,069	11,844	15,070	18,955	726	6,420	8,163	239
1,500— 2,000.....	294,940	514,220	36,072	15,970	27,761	1,921	9,690	17,103	1,101
2,000— 2,500.....	334,020	755,041	52,699	12,690	28,516	2,200	11,170	25,109	1,921
2,500— 3,000.....	401,410	1,102,626	69,965	8,950	24,306	1,790	8,990	24,530	1,976
3,000— 3,500.....	368,850	1,193,220	81,991	4,250	13,678	1,036	6,900	22,372	2,007
3,500— 4,000.....	251,230	935,980	74,711	1,790	6,647	572	5,780	21,565	2,129
4,000— 4,500.....	144,730	611,091	55,836	740	3,126	251	4,200	17,787	1,810
4,500— 5,000.....	80,360	379,343	38,577	540	2,569	280	3,780	17,861	1,907
5,000— 6,000.....	74,530	403,796	46,307	520	2,819	336	3,500	19,042	2,251
6,000— 7,000.....	31,530	202,584	26,589	360	2,318	280	1,650	10,556	1,351
7,000— 8,000.....	15,450	114,944	16,690	130	971	126	400	2,929	397
8,000— 9,000.....	8,670	73,022	11,458	100	837	131	140	1,162	171
9,000— 10,000.....	6,480	61,076	10,337	*	—	—	130	1,227	199
10,000— 15,000.....	14,080	169,317	34,346	250	2,748	519	100	1,187	227
Over 15,000.....	9,980	248,470	87,723	*	—	—	—	—	—
Total.....	2,318,490	7,110,735	655,858	62,590	137,129	10,419	63,050	190,754	17,703

\* Less than 100; included in total but not shown separately.

**TABLE 10—(Cont'd)**  
**1952 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	EMPLOYEES OF DOMINION GOVERNMENT			EMPLOYEES OF PROVINCIAL GOVERNMENTS			EMPLOYEES OF MUNICIPAL AND SMALLER GOVERNMENTS		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	490	\$ 384	\$ 22	380	\$ 258	\$ 10	230	\$ 153	\$ 8
\$1,000—1,500.....	8,050	10,346	394	7,640	9,704	329	3,040	3,878	139
1,500—2,000.....	11,980	20,846	1,462	12,220	21,348	1,401	4,550	7,971	549
2,000—2,500.....	20,910	47,920	3,231	14,380	32,428	2,159	8,610	19,725	1,202
2,500—3,000.....	26,500	72,850	4,475	16,440	44,978	2,773	18,210	50,556	2,796
3,000—3,500.....	23,890	77,062	4,789	12,230	39,511	2,680	20,000	64,676	4,011
3,500—4,000.....	13,600	50,490	3,635	7,690	28,662	2,163	13,320	49,341	3,426
4,000—4,500.....	6,580	27,812	2,417	4,980	21,100	1,962	4,520	18,990	1,547
4,500—5,000.....	3,660	17,322	1,664	2,800	13,198	1,308	2,090	9,838	921
5,000—6,000.....	3,590	19,432	2,046	2,820	15,258	1,626	1,340	7,274	823
6,000—7,000.....	1,450	9,327	1,182	1,200	7,759	978	610	3,917	491
7,000—8,000.....	620	4,600	634	670	5,021	698	230	1,719	229
8,000—9,000.....	330	2,788	415	420	3,541	520	100	783	112
9,000—10,000.....	210	1,966	301	170	1,603	259	*	—	—
10,000—15,000.....	370	4,562	898	320	3,819	719	110	1,236	233
Over 15,000.....	150	2,600	636	*	—	—	*	—	—
Total.....	122,380	370,307	28,201	84,420	249,082	19,806	77,030	240,782	16,622

INCOME CLASS	EMPLOYEES OF PRIVATE INDIVIDUALS			EMPLOYEES OF ARMED SERVICES			UNCLASSIFIED EMPLOYEES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	*	\$ —	\$ —	1,040	\$ 408	\$ 57	240	\$ 156	\$ 9
\$1,000—1,500.....	720	896	27	420	504	37	2,650	3,345	118
1,500—2,000.....	260	440	26	150	262	24	2,880	5,080	341
2,000—2,500.....	130	282	23	100	224	12	3,550	7,941	526
2,500—3,000.....	120	339	17	130	365	19	3,800	10,422	645
3,000—3,500.....	*	—	—	*	—	—	2,580	8,270	598
3,500—4,000.....	*	—	—	*	—	—	1,480	5,502	428
4,000—4,500.....	*	—	—	*	—	—	790	3,343	343
4,500—5,000.....	—	—	—	—	—	—	440	2,073	193
5,000—6,000.....	*	—	—	*	—	—	290	1,576	168
6,000—7,000.....	—	—	—	—	—	—	150	974	107
7,000—8,000.....	—	—	—	—	—	—	100	672	91
8,000—9,000.....	—	—	—	*	—	—	*	—	—
9,000—10,000.....	—	—	—	—	—	—	*	—	—
10,000—15,000.....	—	—	—	—	—	—	*	—	—
Over 15,000.....	—	—	—	—	—	—	*	—	—
Total.....	1,390	2,427	131	2,040	2,536	224	19,120	51,624	4,096

INCOME CLASS	Total Employees			Salesmen			SOLE PROPRIETORS WITHOUT EMPLOYEES		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	21,340	\$ 14,298	\$ 884	—	\$ —	\$ —	*	\$ —	\$ —
\$1,000—1,500.....	310,170	391,691	13,921	1,390	1,780	56	2,780	3,419	100
1,500—2,000.....	353,290	616,132	42,974	1,350	2,377	148	1,900	3,254	198
2,000—2,500.....	405,910	917,955	64,015	2,910	6,629	304	4,950	11,230	315
2,500—3,000.....	484,780	1,331,591	84,484	4,910	13,530	626	4,700	12,821	471
3,000—3,500.....	439,020	1,419,832	97,191	4,410	14,288	839	2,740	8,829	454
3,500—4,000.....	295,070	1,098,842	87,113	3,950	14,704	1,068	1,640	6,100	470
4,000—4,500.....	166,650	703,711	64,206	3,000	12,724	1,108	1,130	4,771	430
4,500—5,000.....	93,670	442,204	44,850	2,290	10,869	1,089	490	2,328	245
5,000—6,000.....	86,620	469,359	53,578	3,050	16,673	1,929	760	4,105	479
6,000—7,000.....	36,950	237,435	30,978	1,730	11,190	1,491	480	3,091	407
7,000—8,000.....	17,600	130,856	18,865	1,200	8,998	1,293	170	1,271	191
8,000—9,000.....	9,810	82,550	12,866	780	6,604	1,061	120	1,013	168
9,000—10,000.....	7,140	67,274	11,326	490	4,634	807	*	—	—
10,000—15,000.....	15,280	183,459	37,034	1,230	14,779	3,088	190	2,230	471
Over 15,000.....	10,290	253,859	89,108	540	13,047	4,434	*	—	—
Total.....	2,753,590	8,361,048	753,393	33,230	152,826	19,341	22,240	66,538	4,963

\* Less than 100; included in total but not shown separately.



**TABLE 10—(Concluded)**  
**1952 TAXATION YEAR—CANADA**  
**Income Distribution By Occupational Classes**  
(All money figures in thousands of dollars)

INCOME CLASS	SOLE PROPRIETORS WITH EMPLOYEES			PARTNERS IN BUSINESS			Total Business Proprietors		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	*	\$ —	\$ —	*	\$ —	\$ —	180	\$ 108	\$ 12
\$1,000— 1,500.....	2,810	3,734	157	2,660	3,301	105	8,250	10,454	362
1,500— 2,000.....	2,750	5,009	344	2,410	4,343	322	7,060	12,606	864
2,000— 2,500.....	8,470	19,330	601	4,790	10,857	509	18,210	41,417	1,425
2,500— 3,000.....	13,140	36,064	1,301	6,730	18,754	1,049	24,570	67,639	2,821
3,000— 3,500.....	11,080	35,793	1,862	5,650	18,256	1,205	19,470	62,878	3,521
3,500— 4,000.....	8,580	32,079	2,229	4,390	16,395	1,297	14,610	54,574	3,996
4,000— 4,500.....	6,470	27,404	2,335	3,670	15,560	1,463	11,270	47,735	4,228
4,500— 5,000.....	4,790	22,687	2,233	2,990	14,161	1,506	8,270	39,176	3,984
5,000— 6,000.....	7,410	40,436	4,638	4,000	21,783	2,675	12,170	66,324	7,792
6,000— 7,000.....	4,760	30,692	4,061	2,980	19,304	2,701	8,220	53,087	7,169
7,000— 8,000.....	3,280	24,426	3,631	1,900	14,230	2,199	5,350	39,927	6,021
8,000— 9,000.....	2,410	20,438	3,259	1,430	12,139	2,012	3,960	33,590	5,439
9,000—10,000.....	1,570	14,965	2,570	1,180	11,190	2,014	2,820	26,829	4,708
10,000—15,000.....	4,550	54,504	11,550	3,020	36,332	7,732	7,760	93,066	19,753
Over 15,000.....	3,330	83,178	30,065	2,750	77,122	29,923	6,150	161,671	60,424
Total.....	85,480	450,791	70,842	50,600	293,752	56,714	158,320	811,081	132,519

INCOME CLASS	INVESTMENT INCOME PREDOMINATES			PENSION INCOME PREDOMINATES			Total Financial		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	1,200	\$ 511	\$ 80	*	\$ —	\$ —	1,280	\$ 552	\$ 82
\$1,000— 1,500.....	4,710	5,964	150	600	751	23	5,310	6,715	173
1,500— 2,000.....	7,740	13,506	435	1,990	3,485	90	9,730	16,991	525
2,000— 2,500.....	7,120	15,974	661	1,510	3,381	137	8,630	19,355	798
2,500— 3,000.....	6,300	17,265	863	1,490	4,077	177	7,790	21,342	1,040
3,000— 3,500.....	5,030	16,328	1,017	800	2,625	154	5,830	18,953	1,171
3,500— 4,000.....	3,520	13,202	1,028	510	1,930	124	4,030	15,132	1,152
4,000— 4,500.....	2,770	11,713	1,140	350	1,469	124	3,120	13,182	1,264
4,500— 5,000.....	2,000	9,470	932	*	—	—	2,090	9,895	969
5,000— 6,000.....	3,240	17,768	2,080	350	1,876	192	3,590	19,644	2,272
6,000— 7,000.....	2,100	13,527	1,764	120	909	249	2,220	14,436	2,013
7,000— 8,000.....	1,390	10,412	1,480	*	—	—	1,460	10,928	1,556
8,000— 9,000.....	1,020	8,562	1,358	100	859	122	1,120	9,421	1,480
9,000—10,000.....	900	8,461	1,505	*	—	—	980	9,220	1,640
10,000—15,000.....	2,920	35,962	7,291	170	2,021	362	3,090	37,983	7,653
Over 15,000.....	3,910	133,764	52,004	*	—	—	3,970	135,277	52,511
Total.....	55,870	332,389	73,788	8,370	26,637	2,511	64,240	359,026	76,299

INCOME CLASS	Estates			Deceased			Unclassified		
	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
Under \$1,000.....	1,520	\$ 564	\$ 39	*	\$ —	\$ —	—	\$ —	\$ —
\$1,000— 1,500.....	650	862	30	400	493	26	120	145	5
1,500— 2,000.....	440	849	41	510	891	39	110	191	9
2,000— 2,500.....	390	887	47	790	1,787	83	150	333	16
2,500— 3,000.....	340	931	54	820	2,262	110	*	—	—
3,000— 3,500.....	310	965	49	640	2,112	146	100	321	31
3,500— 4,000.....	280	1,051	59	510	1,891	122	*	—	—
4,000— 4,500.....	160	674	53	370	1,558	116	*	—	—
4,500— 5,000.....	120	574	40	300	1,426	134	*	—	—
5,000— 6,000.....	210	1,145	81	290	1,552	153	*	—	—
6,000— 7,000.....	200	1,266	86	150	963	121	*	—	—
7,000— 8,000.....	120	884	73	150	1,111	151	*	—	—
8,000— 9,000.....	100	855	77	130	1,102	148	—	—	—
9,000—10,000.....	*	—	—	*	—	—	—	—	—
10,000—15,000.....	350	4,232	470	280	3,382	662	—	—	—
Over 15,000.....	310	12,757	1,618	120	4,247	1,438	*	—	—
Total.....	5,550	28,973	2,879	5,620	25,572	3,593	750	2,276	242

\* Less than 100; included in total but not shown separately.

SECTION III  
CORPORATION STATISTICS





## CORPORATION STATISTICS—1952 TAXATION YEAR

This section is devoted to an analysis of corporation income tax returns filed for the taxation year 1952. All companies filing a T.2 Corporation income tax return are included, whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed analysis, as explained in connection with the tables concerned. The overall total of returns analyzed for 1952, as shown in Table 1, is 60,118, reflecting an increase of 2,529 over 1951.

The final date for filing 1952 returns was June 30, 1953. Returns received up to October 1, 1953 were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years.

The 1952 statistical data are presented in Tables 1 to 10 of this section. The period covered is the 1952 taxation year which embraces all company returns for fiscal periods ending between January 1, 1952 and December 31, 1952. Except where a company's fiscal year ends December 31, 1952, the data pertain partly to the 1951 calendar year and partly to the 1952 calendar year. The division of income between calendar years is shown in Table 4. Amended returns were taken into account only where the change in income was \$10,000 or more.

The figures in the tables of this section are as declared by the taxpayer at the time of filing and before any adjustments which may subsequently be made by the District or Head Office assessing branches. Corporation statistics have been compiled annually on this basis beginning with the taxation year 1944. A record of the principal aggregate statistics from 1944 to 1952 is given below.

### YEARLY RECORD OF PRINCIPAL AGGREGATE STATISTICS

(Excluding Exempt Companies)

Tax Year	COMPANIES REPORTING A PROFIT						COMPANIES REPORTING A LOSS		ALL COMPANIES		
	Number of Companies	Current Year Profit Declared	Less Prior Year Loss Deducted	Net Taxable Profit for the Year (Column 3 Minus 4)	Income Tax Declared	Excess Profits Tax Declared	Number of Companies	Current Year Loss Declared	Number of Companies (Column 2 Plus 8)	Total Current Year Profits Less Losses (Column 3 Minus 9)	Total Taxes Declared (Column 6 Plus 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)		(\$000)		(\$000)	(\$000)
1944	20,023	1,194,113	2,794	1,191,319	213,097	461,839	7,709	37,856	27,732	1,156,257	674,936
1945	21,331	1,198,791	2,798	1,195,993	212,504	460,791	8,601	38,740	29,932	1,160,051	673,295
1946	23,563	1,392,956	5,559	1,387,397	245,246	421,378	9,742	59,422	33,305	1,333,534	666,624
1947	27,272	1,776,554	11,115	1,765,439	485,458	166,740	12,804	72,860	40,076	1,703,694	652,198
1948	27,997	1,945,957	14,036	1,931,921	568,259	19,867	16,323	91,612	44,320	1,854,345	588,126
1949	28,570	1,864,582	16,721	1,847,861	571,972	—	17,991	109,898	46,561	1,754,684	571,972
1950	31,239	2,359,065	24,915	2,334,150	759,664	—	18,336	102,515	49,575	2,256,550	759,664
1951	33,720	2,795,350	38,416	2,756,934	1,164,100	—	19,276	119,219	52,996	2,676,131	1,164,100
1952	35,228	2,653,934	36,308	2,617,626	1,238,871*	—	20,368	147,441	55,596	2,506,493	1,238,871

\* Includes Old Age Security Tax.

## BASIC INFORMATION AND DEFINITIONS

**Statistical Procedure**—Information from T.2 income tax returns and attached financial statements is extracted by clerks of the statistical section at Head Office, and entered on a "transcript card." The task of condensing a diversity of accounting information into a standardized form for each company is facilitated by the use of a manual of general rules and procedures. Information on the transcript is transferred to punch cards, and thereafter the material is dealt with mechanically.

### **Companies Fully Tabulated and Not Fully Tabulated**

—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 8, 9 and 10. A company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee which is tabulated herein as a payment of tax.

**Industrial Divisions and Classes**—The industrial classification of companies shown in Tables 5, 6, 7 and 8 is based on information given in the returns and the financial statements. The system of classification employed is a modified form of that set forth in the "Industrial Classification Manual" issued by the Department of Labour. The Classification originally assigned to each company has been continued automatically unless there is evidence that a change is necessary. In the case where a company's activities are diversified, it is classified to the industry showing the greatest volume of sales.

**Income Classes**—The income classification of companies shown in Tables 6, 7 and 10 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the profit declared by the company as being earned in the 1952 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1947, 1948, 1949, 1950 or 1951 taxation years which, under Section 26 (d) of the Act,\* has been deducted from the current year (1952) profit in order to arrive at the net taxable income for 1952.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1952 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1952 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

**Loss Deducted from Prior Year Profit**—This figure represents loss reported during the 1952 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1951 profit.

**Loss Deductible from Future Profits**—This figure represents loss reported during the 1952 taxation year which may be deducted from profits earned during the following five years.

**Income Tax Declared**—This is the income tax payable upon the net taxable income. The figure represents net income tax payable after tax allowances for Provincial Credits and Foreign and Other Credits. (See items under these headings below). Old Age Security Tax is not included, being recorded as a separate item below. Taxable income earned in the 1951 calendar year is taxable at the rate of 15% on the first \$10,000 and 45.6% on the remainder. Taxable income earned in the 1952 calendar year is taxable at the rate of 20% on the first \$10,000 and 50% on the remainder. If a corporation is "related" to another corporation or corporations as defined in Section 36(4) of the Act, only one of the group is taxable at the 15% (or 20%) rate on the first \$10,000 of income, the others being subject to the higher rate on their entire income. Non-resident-owned investment companies are taxable at a 15% rate on their entire income. Electric, gas or steam utilities are subject to a reduced rate as specified in Section 75 of the Act on that part of their income which is derived from the sale of electric energy, gas or steam. For the 1952 and subsequent taxation years, the right to file a consolidated return has been withdrawn.

**Old Age Security Tax Declared**—This is the old age security tax payable by all corporations liable to income tax with the exception of non-resident-owned investment corporations. It amounts to 2% of 1952 taxable income.

**Provincial Credit**—This is the amount of tax credit claimed in respect of income earned in the Province of Quebec where a separate tax is levied on corporations by the provincial government. This credit amounts to 5% of taxable income for 1952 attributed to Quebec province.

**Foreign and Other Credits**—This figure comprises tax credits claimed by reason of taxes paid to foreign countries and tax credits claimed for the drilling of deep test oil wells.

**Cash**—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities**—This classification is confined to bonds issued or guaranteed by the Government of Canada. Provincial or municipal securities are not included.

\*See Note, page 79.



**Other Securities**—Other securities are interpreted as meaning all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Receivables**—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

**Inventories**—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land**—This classification is restricted to land and other non-depreciable natural resources. Mineral and oil resources and timber limits are treated as land.

**Buildings and Equipment**—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Subsidiaries**—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Other Assets**—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Bank Loans**—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Payables**—This category includes all accounts or bills payable received in the normal course of business, except taxes.

**Tax Liabilities**—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Other Liabilities**—This category includes deferred income, deposits on contracts and loans received from officers or shareholders or affiliated companies.

**Funded Debt**—This classification includes all bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

**Liability Reserves**—These are reserves created to take care of expected future losses or liabilities, such as marine or fire insurance, company financed pensions and reserves for injuries or damages. Liabilities for wages or taxes are shown as payables, or tax liabilities, even though they may carry the caption "reserve" in the balance sheet.

**Depreciation and Depletion Reserves**—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Capital Stock**—All classes of outstanding capital stock are included under this caption.

**Surplus**—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve" "contingency reserve", "bond redemption reserve" and "inventory reserve". If a surplus account shows a debit balance the entry is made under deficit.

**Deficit**—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Gross Sales or Revenue**—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases.

Capital profits are not added to gross revenue. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross profit on contracts is used without reference to the total value of construction work performed. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

**Rentals Received**—This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received**—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received**—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received**—This figure represents dividends received from non-Canadian corporations. These are generally taxable dividends.

**Canadian Dividends Received**—These are dividends received from Canadian corporations and are generally non-taxable.

**Stock Dividends Received**—These are stock dividends received from another corporation which has elected to capitalize a portion of its undistributed income and pay the special tax thereon under Section 95A of the Act.

**Rentals Paid**—This represents rent paid for the use of land or building but not moveable property or natural resources.

**Bond Interest Paid**—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid**—This represents interest paid on mortgages outstanding.

**Charitable Donations**—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.



**Pension Contributions**—This represents the total amount contributed to an employee's pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Capital Cost Allowance**—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable income. The figure includes allowances in respect of the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses. On new assets acquired on or after April 11, 1951 the capital cost allowance charge is deferred, with the exception of companies engaged in essential industries.

**Depletion Charged** — This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Write-off Mine and Oil Development**—This is the write-off or amortization of pre-production or de-

ferred development expenses by mining and oil companies.

**Cash Dividends Charged**—This figure represents the amount of cash dividends charged for the year in the profit and loss or surplus accounts, without regard to whether a dividend remained unpaid at the end of the year.

**Stock Dividends Charged**—These are stock dividends charged for the year by a corporation as a result of capitalizing a portion of its undistributed income and paying the special tax thereon under Section 95A of the Act.

**Capital Expenditures**—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.

## NOTES ON THE SEPARATE TABLES

### Table 1—General Statement of All Returns Analyzed

—This summarizes the principal statistical data for the 1952 tax year, distinguishing the fully tabulated companies for which balance sheet summaries and various revenue and expense details are presented in Tables 8, 9 and 10 and the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**BANKS AND INSURANCE COMPANIES**—Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS**—Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES**—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**CO-OPERATIVES**—Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 66 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**CROWN CORPORATIONS**—These are crown corporations designated as proprietary corporations under the Financial Administration Act. These corporations first became taxable in respect of 1952 profits.

**PERSONAL CORPORATIONS**—These are not fully tabulated because they are exempt from corporation tax under Section 61 of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**EXEMPT MINES**—These are mines exempt under Section 74 of the Act for a three year period after the commencement of production. Any income not derived from mining operations is taxable, and hence a small amount of tax is shown for these companies.

**OTHER EXEMPT COMPANIES**—Included here are charitable organizations, credit unions, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 57 of the Act.

**Table 2—Analysis of Corporation Returns by Continuity**—This table analyses the origin of newly incorporated companies and indicates the continuity of companies reporting as between 1951 and 1952. A brief description of the terms used follows:

**NEW BUSINESSES—NEWLY INCORPORATED**—These are independent new companies operating new businesses. They are distinguished from companies indicated in the next item in that these businesses are being undertaken for the first time.

**PROPRIETORSHIPS, PARTNERSHIPS—NEWLY INCORPORATED**—These are new companies organized to carry on, under corporate structure, business operations which were conducted previously by partners or sole proprietors. The business as such is not new but the legal incorporation is new.

**CANADIAN SUBSIDIARIES INCORPORATED**—This covers Canadian subsidiary companies organized to engage in a new type of business or to carry on the same business or to take over a part of the business of the parent company.

**FOREIGN SUBSIDIARIES INCORPORATED**—Any Canadian company organized by a foreign parent company is included here.

**NEW SUCCESSOR CORPORATIONS**—Companies organized to take over the business, or part of the business, of a predecessor company. These are not subsidiary companies.

**ESTABLISHED COMPANIES NOT REPORTED FOR 1951**—These are companies reporting for 1952 which were in existence in previous years but for which the 1951 return was not received prior to the statistical close-off date.

**COMPANIES NOT REPORTING FOR 1952**—This entry covers companies going out of business and companies included in 1951 statistics for which 1952 returns were not received prior to the statistical close.

**Table 3—Analysis of Corporation Returns by Relationship**—This table provides an analysis of all companies on the basis of their relationship to other companies. The allocation of companies is according to the information given, as required by Item 4 of the T.2, concerning parent, subsidiary, affiliated or associated companies and the relationship of each to the company filing the return. Only parent companies which have no known parent are classified as such. Subsidiary companies may be wholly owned or merely controlled by a parent company. Companies less closely related belong in the category of affiliated or associated companies. Companies with no known affiliations are classed as independent companies.

**Table 4—Allocation and Record of Income by Calendar Years**—In this table the income of all taxable companies for the 1952 taxation year has been allocated to the calendar year in which it was earned. The subdivision of income between the 1951 and 1952 calendar years is indicated in the first section of the table. A similar subdivision in respect of the 1951 taxation year, as published in Corporation Table 4 last year, is reprinted here as section two. The third section of the table combines the income for the 1951 calendar year, of which a part was reported in the 1951 taxation year and the remainder in the 1952 taxation year.

**Table 5—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above), co-operatives and crown corporations.

**Table 6—Distribution of Taxable Co-operative Companies Reporting a Profit**—The first section of this table distributes taxable co-operative profit companies according to provinces, the second section according to industrial divisions and the third section according to income classes.

**Table 7—Provincial Distribution of Active Taxable Companies Reporting a Profit, by Income Classes and Industrial Divisions**—This distribution covers the same group of companies as those analyzed under the head of profit companies in Table 5, that is, inactive companies, co-operatives and crown cor-

porations are excluded. The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which the return is filed. It is believed that this causes an unavoidable bias in favour of Ontario and Quebec, since many companies which operate all across Canada file in one of these two provinces.

**Table 8 - 10**—In these tables the companies described in Table "1" as fully tabulated are analyzed in considerable detail, with condensed balance sheets and selected revenues and charges shown. Table 8 is a distribution of these companies by industrial classes and divisions. Table 9 is a distribution by Size of Total Assets classes, each company being classified on the basis of the Total Assets as shown in Item 11. Table 10 is a similar distribution of the profit companies by income classes, each company being classified on the basis of Current Year Profit (Item 24).

NOTE:—All references to the Act in the text of this section (Pages 74-79) are to the 1948 Income Tax Act.



**TABLE 1**  
**General Statement of All Corporations Tabulated**  
**1952 TAXATION YEAR**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit						Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Old Age Security Tax Declared	Number of Com- panies	Current Year Loss
<b>Companies Taxable Under the Income Tax Act</b>			\$	\$	\$	\$	\$		\$
Fully Tabulated . . . . .	44,484	31,751	2,534,709	31,425	2,503,284	1,143,605	43,114	12,733	131,487
Not Fully Tabulated:									
Banks and Insurance Companies . .	389	271	75,060	4,049	71,011	30,995	1,298	118	6,673
Incomplete Returns . . . . .	904	410	21,128	228	20,900	9,452	355	494	2,482
<b>Total Active Taxable Companies Excluding Co-operatives and Crown Corporations . . . . .</b>	<b>45,777</b>	<b>32,432</b>	<b>2,630,897</b>	<b>35,702</b>	<b>2,595,195</b>	<b>1,184,052</b>	<b>44,767</b>	<b>13,345</b>	<b>140,642</b>
Inactive Companies . . . . .	7,031	790	699	134	565	178	2	6,241	3,780
Co-operatives . . . . .	2,779	1,999	9,619	472	9,147	3,175	120	780	2,555
Crown Corporations . . . . .	9	7	12,719	—	12,719	6,325	254	2	464
<b>Total Taxable Companies . . . . .</b>	<b>55,596</b>	<b>35,228</b>	<b>2,653,934</b>	<b>36,308</b>	<b>2,617,626</b>	<b>1,193,730</b>	<b>45,143</b>	<b>20,368</b>	<b>147,441</b>
<b>Companies Exempt Under the Income Tax Act</b>									
Not Fully Tabulated:									
Personal Corporations . . . . .	1,639	1,243	21,777	—	—	—	—	296	301
Exempt Co-operatives . . . . .	219	135	716	—	—	—	—	84	125
Exempt Mines . . . . .	27	22	14,038	—	13	2	—	5	325
Other Exempt Companies (1) . . . .	2,637	2,118	9,990	—	—	10	—	519	645
<b>Total Exempt Companies . . . . .</b>	<b>4,522</b>	<b>3,618</b>	<b>46,521</b>	<b>—</b>	<b>13</b>	<b>12</b>	<b>—</b>	<b>904</b>	<b>1,396</b>
<b>Grand Total—Taxable and Exempt . .</b>	<b>60,118</b>	<b>38,846</b>	<b>2,700,455</b>	<b>36,308</b>	<b>2,617,639</b>	<b>1,193,742</b>	<b>45,143</b>	<b>21,272</b>	<b>148,837</b>

(1) Includes foreign business corporations paying \$100 filing fee which is recorded here as tax declared.

**TABLE 2**  
**Analysis of Corporation Returns by Historical Continuity and**  
**Reconciliation with Last Year's Record**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit				Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Old Age Security Tax Declared	Number of Com- panies	Current Year Loss
Companies Reporting for 1952.....	60,118	38,846	\$ 2,700,455	\$ 1,193,742	\$ 45,143	21,272	\$ 148,837
Companies Reporting for 1951.....	57,589	37,304	2,850,742	1,164,136	—	20,285	121,167
Net Increase From 1951 to 1952.....	2,529	1,542	<i>150,287</i>	29,606	45,143	987	27,670
Analysis of Continuity During the Year:							
New Businesses—Newly Incorporated.....	2,793	1,059	8,069	2,432	101	1,734	6,522
Proprietorships, Partnerships—Newly Incorporated.....	1,886	1,206	10,130	3,107	149	680	2,727
Canadian Subsidiaries Incorporated.....	118	38	627	272	10	80	661
Foreign Subsidiaries Incorporated.....	159	60	3,801	1,756	69	99	1,116
New Successor Corporations.....	136	70	2,335	992	26	66	946
Established Companies Not Reported for 1951...	2,575	979	20,525	8,495	335	1,596	3,969
Less Companies Not Reporting for 1952.....	5,138						
Net Increase During the Year.....	2,529						

**TABLE 3**  
**Analysis of Corporation Returns by Relationship**  
**1952 TAXATION YEAR**

(All money figures in thousands of dollars)

	Total Number of Com- panies	Companies Reporting a Profit				Companies Reporting a Loss	
		Number of Com- panies	Current Year Profit	Income Tax Declared	Old Age Security Tax Declared	Number of Com- panies	Current Year Loss
Parent Companies.....	1,938	1,356	\$ 801,255	\$ 376,554	\$ 14,182	582	\$ 21,086
Subsidiary Companies.....	6,183	3,984	1,147,536	531,022	19,921	2,199	34,654
Affiliated or Associated Companies.....	7,458	5,038	209,940	88,352	3,265	2,420	24,111
Independent Companies.....	44,539	28,468	541,724	197,814	7,775	16,071	68,986
Grand Total.....	60,118	38,846	2,700,455	1,193,742	45,143	21,272	148,837

Bold italic figures denote decrease.

**TABLE 4**  
**Allocation and Record of Income by Calendar Years**

(All money figures in thousands of dollars)

	Companies Reporting a Profit						Companies Reporting a Loss		
	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Per Cent of Total	Income Tax Declared	Old Age Security Tax Declared	Current Year Loss	Loss Deducted From Prior Year Profit	Loss Deductible From Future Profits
<b>Allocation of 1952 Taxation Year Income by Calendar Years</b>									
1951 Calendar Year.....	\$ 343,395	\$ 4,698	\$ 338,697	12.9	\$ 135,993	\$ —	\$ 34,060	\$ 3,955	\$ 30,105
1952 Calendar Year.....	2,310,539	31,610	2,278,929	87.1	1,057,737	45,143	113,381	13,165	100,216
1952 Taxation Year.....	2,653,934	36,308	2,617,626	100.0	1,193,730	45,143	147,441	17,120	130,321
<b>Allocation of 1951 Taxation Year Income by Calendar Years (as previously reported)</b>									
1950 Calendar Year.....	\$ 386,329	\$ 5,309	\$ 381,020	13.8	\$ 120,803	\$ —	\$ 21,795	\$ 2,254	\$ 19,541
1951 Calendar Year.....	2,409,021	33,107	2,375,914	86.2	1,043,297	—	97,424	10,078	87,346
1951 Taxation Year.....	2,795,350	38,416	2,756,934	100.0	1,164,100	—	119,219	12,332	106,887
<b>Resulting Combined 1951 Calendar Year Income</b>									
1952 Taxation Year.....	\$ 343,395	\$ 4,698	\$ 338,697	12.5	\$ 135,993	\$ —	\$ 34,060	\$ 3,955	\$ 30,105
1951 Taxation Year.....	2,409,021	33,107	2,375,914	87.5	1,043,297	—	97,424	10,078	87,346
1951 Calendar Year.....	2,752,416	37,805	2,714,611	100.0	1,179,290	—	131,484	14,033	117,451
<b>Record of Income by Calendar Years</b>									
1944 Calendar Year.....	\$ 1,215,330	\$ 2,659	\$ 1,212,671		\$ 687,445*	\$ —	\$ 37,090	\$ 836	\$ 36,254
1945 Calendar Year.....	1,211,625	2,981	1,208,644		675,792*	—	40,829	1,700	39,129
1946 Calendar Year.....	1,436,193	6,433	1,429,760		657,467*	—	60,361	5,037	55,324
1947 Calendar Year.....	1,794,419	11,505	1,782,914		631,223*	—	75,970	3,169	72,801
1948 Calendar Year.....	1,946,509	15,079	1,931,430		563,005	—	97,031	3,915	93,116
1949 Calendar Year.....	1,865,058	16,665	1,848,393		586,638	—	115,836	4,487	111,349
1950 Calendar Year.....	2,456,070	27,158	2,428,912		782,480	—	97,296	4,420	92,876
1951 Calendar Year.....	2,752,416	37,805	2,714,611		1,179,290	—	131,484	14,033	117,451

\* Includes Excess Profits Tax.



TABLE 5

**Distribution of Active Taxable Companies by Industrial Divisions and Major Industrial Classes  
Co-operatives and Crown Corporations Excluded**

**1952 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit						Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Old Age Security Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$	\$		\$
<b>Agriculture, Fishing and Forestry:</b>								
General Agriculture.....	175	2,151	277	1,874	698	26	166	2,309
Specialized Agriculture.....	72	765	27	738	278	14	58	268
Fishing.....	33	572	135	437	175	5	30	200
Forestry.....	288	10,455	225	10,230	4,429	143	223	3,231
<b>Total Agriculture, Fishing and Forestry.....</b>	<b>568</b>	<b>13,943</b>	<b>664</b>	<b>13,279</b>	<b>5,580</b>	<b>188</b>	<b>477</b>	<b>6,008</b>
<b>Mining:</b>								
Gold Mining.....	28	9,008	724	8,284	3,862	138	52	3,942
Other Metal Mining.....	22	116,234	1,426	114,808	56,076	2,290	18	1,100
Coal Mining.....	46	4,959	228	4,731	2,212	58	55	2,408
Oil, Gas and Naphtha.....	55	4,172	144	4,028	1,838	69	222	4,813
Oil & Gas Royalty Syndicates-Trustee Returns..	20	466	1	465	178	8	19	186
Other Non-Metallic Minerals.....	116	14,726	174	14,552	6,508	237	42	460
Mining Development Companies.....	(a)	—	—	—	—	—	341	1,204
Oil Development Companies.....	(a)	—	—	—	—	—	170	235
General Prospecting and Mining Service.....	182	12,034	349	11,685	5,323	154	72	1,017
<b>Total Mining.....</b>	<b>469</b>	<b>161,599</b>	<b>3,046</b>	<b>158,553</b>	<b>75,997</b>	<b>2,954</b>	<b>991</b>	<b>15,365</b>
<b>Manufacturing:</b>								
Meat Packing.....	73	14,448	175	14,273	6,698	220	17	468
Dairy Products.....	122	3,839	61	3,778	1,640	69	54	259
Canning and Preserving Fruits and Vegetables..	121	12,718	348	12,370	5,634	120	44	344
Grain Mill Products.....	104	13,295	242	13,053	5,994	192	41	435
Bakery Products.....	180	10,851	318	10,533	4,898	166	44	246
Sugar Refining.....	7	6,829	—	6,829	3,299	115	—	—
Confectionery and Related Products.....	68	6,797	180	6,617	3,102	113	33	516
Non-Alcoholic Beverages.....	144	16,916	456	16,460	7,541	319	34	232
Alcoholic Beverages.....	84	70,277	32	70,245	32,175	999	11	1,660
Miscellaneous Food Products.....	111	10,604	70	10,534	4,844	163	36	358
Tobacco.....	24	29,533	4	29,529	13,404	554	5	48
Fish Canning and Curing.....	57	5,343	28	5,315	2,433	40	39	1,137
Cotton Textile Mills.....	63	7,406	14	7,392	3,360	94	22	2,871
Rayon and Silk Textile Mills.....	19	5,455	32	5,423	2,440	58	16	2,017
Woolen and Worsted Textile Mills.....	45	4,750	90	4,660	2,141	76	37	5,186
Knitting Mills.....	112	13,799	52	13,747	6,166	260	67	2,470
Other Textile Mill Products.....	129	7,304	67	7,237	3,085	116	75	2,425
Apparel and Finished Textile Goods.....	904	14,284	469	13,815	5,118	241	432	4,712
Fur Goods and Products.....	105	760	35	725	215	9	68	561
Sawmills.....	405	30,507	335	30,172	14,749	535	200	3,712
Planing and Plywood Mills.....	251	11,733	94	11,639	5,088	175	98	690
Furniture.....	255	10,184	218	9,966	4,270	166	105	1,132
Wooden Containers.....	63	4,457	23	4,434	2,001	52	21	90
Morticians Goods.....	21	369	9	360	148	6	5	20
Miscellaneous Wood Products.....	109	4,025	181	3,844	1,696	71	41	329
Pulp and Paper Mills.....	67	204,697	—	204,697	95,729	3,796	10	1,635
Converted Paper Products.....	182	21,926	90	21,836	10,184	400	42	469
Newspapers.....	168	17,427	243	17,184	8,017	301	58	222
Periodicals.....	41	2,512	88	2,424	1,153	46	26	382
Book Publishing and Printing.....	82	2,467	167	2,300	968	37	38	203
Commercial Printing.....	449	10,515	133	10,382	4,271	153	146	801
Miscellaneous Printing and Service.....	82	3,974	28	3,946	1,775	67	23	134
Paints and Varnishes.....	78	7,154	6	7,148	3,179	118	21	364

(a) Grouped elsewhere to conceal identity.

TABLE 5—(Cont'd)

**Distribution of Active Taxable Companies by Industrial Divisions and Major Industrial Classes**  
**Co-operatives and Crown Corporations Excluded**

**1952 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit						Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Old Age Security Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$	\$		\$
Drugs and Toilet Preparations.....	236	18,478	1,356	17,122	7,709	288	95	699
Industrial Chemicals.....	98	61,839	656	61,183	27,861	1,128	33	699
Miscellaneous Chemical Products.....	138	11,180	84	11,096	4,885	186	50	984
Fabricated Chemical Products and Plastics.....	38	1,478	30	1,448	656	28	33	153
Petroleum Refining.....	19	88,858	15	88,843	43,025	1,769	6	297
Paving and Miscellaneous Petroleum Products..	19	8,923	—	8,923	4,215	150	(a)	—
Rubber and Rubber Products.....	40	20,129	76	20,053	9,670	380	12	256
Leather and Leather Products.....	250	6,392	275	6,117	2,473	101	136	3,150
Glass and Glass Products.....	40	8,458	306	8,152	3,842	133	16	564
Cement, Gypsum and Plaster Products.....	107	19,301	56	19,245	9,108	356	47	806
Structural Clay Products and Pottery.....	75	6,723	64	6,659	3,087	126	29	453
Other Non-Metallic Mineral Products.....	80	21,695	33	21,662	9,797	430	22	645
Ordnance and Accessories.....	12	7,404	261	7,143	3,492	138	(a)	—
Primary Iron and Steel Products.....	112	59,172	76	59,096	28,564	1,002	25	604
Tin Cans, Metal Stampings and Structural Products.....	122	27,410	75	27,335	12,918	505	20	145
Wire, Tools, Cutlery and Hardware.....	110	14,681	99	14,582	6,800	249	19	95
Heating Apparatus and Sanitary Ware.....	104	19,908	11	19,897	9,444	369	31	1,039
Miscellaneous Iron and Steel Products.....	83	11,052	41	11,011	5,267	189	18	81
Non-Ferrous Smelting, Refining and Rolling....	93	50,492	154	50,338	23,182	991	21	484
Other Non-Ferrous Metal Products.....	260	17,047	118	16,929	7,715	294	109	1,097
Agricultural Machinery.....	40	40,759	42	40,717	19,915	680	8	130
Industrial Construction and Mining Machinery.	541	56,327	1,309	55,018	25,488	1,019	132	1,186
Office and Store Machines.....	22	6,980	90	6,890	3,251	95	(a)	—
Household and Service Industry Machines.....	41	7,620	24	7,596	3,489	143	17	949
Electrical Machinery and Appliances.....	199	74,382	608	73,774	35,567	1,439	58	1,247
Transportation Equipment except Automobiles.	138	42,640	1,451	41,189	19,167	684	40	1,974
Automobiles, Parts and Equipment.....	88	108,010	62	107,948	53,505	2,114	21	242
Miscellaneous Manufacturing.....	403	20,292	407	19,885	8,949	334	170	2,054
<b>Total Manufacturing.....</b>	<b>8,233</b>	<b>1,424,785</b>	<b>12,067</b>	<b>1,412,718</b>	<b>660,456</b>	<b>25,167</b>	<b>3,077</b>	<b>56,161</b>
<b>Construction:</b>								
General Construction.....	1,089	55,797	2,111	53,686	23,652	877	400	4,980
Residential Construction.....	700	10,623	411	10,212	3,788	150	285	2,346
<b>Total Construction.....</b>	<b>1,789</b>	<b>66,420</b>	<b>2,522</b>	<b>63,898</b>	<b>27,440</b>	<b>1,027</b>	<b>685</b>	<b>7,326</b>
<b>Public Utilities:</b>								
Electric Light and Power.....	81	36,805	24	36,781	15,363	714	14	37
Gas and Steam Heat Distribution.....	69	13,243	66	13,177	5,811	212	30	310
Air Transportation.....	48	2,196	139	2,057	952	39	43	425
Water Transportation.....	286	54,996	1,880	53,116	24,177	768	116	1,550
Steam Railways.....	23	52,551	344	52,207	25,753	1,044	12	559
Street Car and Electric Railways.....	6	4,176	382	3,794	1,740	75	5	210
Highway Transportation.....	667	17,131	757	16,374	7,038	259	369	1,718
Grain Elevators.....	35	10,773	490	10,283	4,749	120	4	30
Other Storage.....	138	2,123	75	2,048	834	34	54	113
Telephones.....	90	53,130	8	53,122	25,547	1,060	26	45
Other Communications.....	120	5,437	104	5,333	2,343	86	18	218
Other Public Utilities.....	118	14,753	89	14,664	6,766	263	38	1,384
<b>Total Public Utilities.....</b>	<b>1,681</b>	<b>267,314</b>	<b>4,358</b>	<b>262,956</b>	<b>121,073</b>	<b>4,674</b>	<b>729</b>	<b>6,599</b>

(a) Grouped elsewhere to conceal identity.



TABLE 5—(Concluded)

**Distribution of Active Taxable Companies by Industrial Divisions and Major Industrial Classes  
Co-operatives and Crown Corporations Excluded**

**1952 TAXATION YEAR**

(All money figures in thousands of dollars)

Industrial Division Major Industrial Class	Companies Reporting a Profit						Companies Reporting a Loss	
	Number of Com- panies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Old Age Security Tax Declared	Number of Com- panies	Current Year Loss
		\$	\$	\$	\$	\$		\$
<b>Wholesale Trade:</b>								
Farm Products and Foodstuffs.....	798	30,621	312	30,309	13,339	484	268	2,547
Clothing, Shoes and Dry Goods.....	352	5,481	61	5,420	2,042	89	151	1,565
Drugs.....	164	4,234	109	4,125	1,765	67	53	633
Hardware, Lumber and Building Materials.....	820	57,686	366	57,320	26,080	869	228	2,203
Plumbing and Heating.....	485	10,804	173	10,631	4,256	166	179	921
Machinery, Electrical Equipment and Parts.....	836	60,326	557	59,769	27,221	1,027	215	1,803
Motor Vehicles and Accessories.....	289	19,600	300	19,300	8,926	357	55	330
Other Wholesale Trade.....	1,511	52,990	672	52,318	22,380	873	515	4,195
Agencies.....	447	10,984	256	10,728	4,615	193	251	1,522
<b>Total Wholesale Trade.....</b>	<b>5,702</b>	<b>252,726</b>	<b>2,806</b>	<b>249,920</b>	<b>110,624</b>	<b>4,125</b>	<b>1,915</b>	<b>15,719</b>
<b>Retail Trade:</b>								
Foodstuffs.....	323	23,873	143	23,730	10,944	247	136	559
Dairies.....	187	6,689	109	6,580	2,890	103	61	281
Clothing, Shoes and Dry Goods.....	1,093	10,970	241	10,729	3,621	94	463	1,988
Drugs.....	303	2,646	36	2,610	888	38	67	176
Furniture.....	405	6,880	117	6,763	2,512	102	129	1,195
Hardware, Lumber and Building Materials.....	907	18,414	120	18,294	7,347	249	275	965
Motor Vehicles and Accessories.....	1,260	33,131	365	32,766	13,548	610	418	4,120
Gasoline and Oil.....	123	5,556	36	5,520	2,558	107	50	86
Fuel and Ice.....	321	7,725	117	7,608	3,111	90	144	643
Department and Variety Stores.....	170	36,947	38	36,909	16,903	316	44	776
Other Retail Trade.....	1,188	16,831	390	16,441	6,351	211	454	1,526
<b>Total Retail Trade.....</b>	<b>6,280</b>	<b>169,662</b>	<b>1,712</b>	<b>167,950</b>	<b>70,673</b>	<b>2,167</b>	<b>2,241</b>	<b>12,315</b>
<b>Service:</b>								
Professional Service.....	296	6,379	208	6,171	2,574	99	118	421
Recreational Service.....	626	20,493	484	20,009	8,801	351	308	1,098
Business Service.....	427	8,299	297	8,002	3,363	144	195	807
Hotels, Tourist Lodges and Camps.....	629	12,418	398	12,020	4,881	164	238	925
Laundries, Cleaning and Pressing.....	272	2,626	149	2,477	826	38	108	508
Undertaking.....	94	868	12	856	262	14	27	106
Restaurants, Cafes and Taverns.....	484	4,857	369	4,488	1,532	66	284	950
Other Personal Service.....	138	1,439	37	1,402	515	20	68	152
Repair and Miscellaneous Service.....	627	5,692	300	5,392	1,813	83	240	750
<b>Total Service.....</b>	<b>3,593</b>	<b>63,071</b>	<b>2,254</b>	<b>60,817</b>	<b>24,567</b>	<b>979</b>	<b>1,586</b>	<b>5,717</b>
<b>Finance:</b>								
Chartered Banks and Life, Fire, Casualty and other Insurance Carriers.....	271	75,060	4,049	71,011	30,996	1,298	118	6,673
Trust Companies.....	52	6,573	9	6,564	3,045	129	6	62
Mortgage and Loan Companies.....	68	6,078	46	6,032	2,850	118	7	337
Insurance Agents.....	590	6,624	108	6,516	2,484	115	178	353
Personal and Business Credit.....	166	39,852	83	39,769	19,206	791	30	177
Investment Trust and Holding Companies.....	571	32,597	504	32,093	14,190	565	344	3,956
Stock, Bond and Commodity Dealers.....	262	10,769	452	10,317	4,354	154	115	1,215
Real Estate Finance, Operation and Agencies.....	1,921	24,614	1,011	23,603	9,094	313	800	2,430
Non-Resident Owned Investment Corporations.....	187	8,969	5	8,964	1,347	—	13	6
<b>Total Finance.....</b>	<b>4,088</b>	<b>211,136</b>	<b>6,267</b>	<b>204,869</b>	<b>87,566</b>	<b>3,483</b>	<b>1,611</b>	<b>15,209</b>
<b>Companies Not Elsewhere Classified.....</b>	<b>29</b>	<b>241</b>	<b>6</b>	<b>235</b>	<b>76</b>	<b>3</b>	<b>33</b>	<b>223</b>
<b>TOTAL—ALL COMPANIES.....</b>	<b>32,432</b>	<b>2,630,897</b>	<b>35,702</b>	<b>2,595,195</b>	<b>1,184,052</b>	<b>44,767</b>	<b>13,345</b>	<b>140,642</b>



TABLE 6

**Distribution of Taxable Co-operative Companies Reporting a Profit  
by Provinces, Industrial Divisions and Income Classes**

**1952 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Prior Year Loss Deducted	Net Taxable Income	Income Tax Declared	Old Age Security Tax Declared
<b>PROVINCES</b>						
		\$	\$	\$	\$	\$
Newfoundland .....	10	68	3	65	20	—
Prince Edward Island .....	39	106	6	100	22	1
Nova Scotia .....	96	242	11	231	60	3
New Brunswick .....	47	161	10	151	35	1
Quebec .....	560	1,666	141	1,525	392	20
Ontario .....	293	2,102	148	1,954	666	32
Manitoba .....	322	2,658	10	2,648	1,025	32
Saskatchewan .....	408	1,775	83	1,692	675	21
Alberta .....	131	433	31	402	148	4
British Columbia .....	93	408	29	379	132	6
Total .....	1,999	9,619	472	9,147	3,175	120
<b>INDUSTRIAL DIVISIONS</b>						
		\$	\$	\$	\$	\$
Agriculture, Fishing and Forestry .....	47	71	21	50	8	—
Mining .....	10	39	25	14	3	—
Manufacturing .....	340	806	67	739	150	9
Construction .....	6	10	2	8	1	—
Public Utilities .....	251	3,246	21	3,225	1,329	34
Wholesale Trade .....	196	969	22	947	314	13
Retail Trade .....	982	1,993	171	1,822	415	19
Service .....	20	26	10	16	3	—
Finance .....	146	2,458	132	2,326	952	45
Unclassified .....	1	1	1	—	—	—
Total .....	1,999	9,619	472	9,147	3,175	120
<b>INCOME CLASSES</b>						
		\$	\$	\$	\$	\$
Less than \$1,000 .....	933	400	54	346	60	—
\$ 1,000-\$ 2,000 .....	399	568	53	515	91	—
2,000- 3,000 .....	191	469	41	428	75	3
3,000- 4,000 .....	118	404	39	365	63	5
4,000- 5,000 .....	80	356	50	306	53	4
5,000- 10,000 .....	177	1,237	80	1,157	207	17
10,000- 15,000 .....	40	474	46	428	100	7
15,000- 20,000 .....	15	258	17	241	74	4
20,000- 25,000 .....	9	203	68	135	47	2
25,000- 50,000 .....	16	545	24	521	185	7
50,000- 100,000 .....	11	733	—	733	321	13
100,000- 250,000 .....	5	686	—	686	323	12
250,000- 500,000 .....	5	3,286	—	3,286	1,576	46
500,000- 1,000,000 .....						
1,000,000- 5,000,000 .....						
Over 5,000,000 .....						
Total .....	1,999	9,619	472	9,147	3,175	120

**TABLE 7**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1952 TAXATION YEAR**  
(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Old Age Security Tax Declared	Provincial Tax Credit	Foreign and Other Tax Credits
<b>NEWFOUNDLAND</b>						
Less than \$1,000.....	37	\$ 18	\$ 3	\$ —	\$ —	\$ —
\$ 1,000-\$ 2,000.....	23	31	5	—	—	1
2,000- 3,000.....	30	72	12	1	—	—
3,000- 4,000.....	16	57	9	1	—	—
4,000- 5,000.....	13	58	8	—	—	—
5,000- 10,000.....	72	552	103	7	—	2
10,000- 15,000.....	42	489	108	5	—	—
15,000- 20,000.....	23	404	111	4	—	—
20,000- 25,000.....	20	443	137	5	—	—
25,000- 50,000.....	50	1,750	690	26	—	—
50,000- 100,000.....	18	1,205	420	16	—	—
100,000- 250,000.....	22	3,833	1,728	55	3	—
250,000- 500,000.....	6	1,941	940	37	—	—
500,000- 1,000,000.....	5	17,078	8,377	298	—	—
1,000,000- 5,000,000.....						
Over 5,000,000.....						
Total.....	377	27,931	12,651	455	3	3
Agriculture, Fishing and Forestry.....	7	122	16	—	—	—
Mining.....	3	2,383	1,185	48	—	—
Manufacturing.....	56	15,388	7,399	242	3	—
Construction.....	11	412	137	6	—	—
Public Utilities.....	28	1,515	624	28	—	—
Wholesale Trade.....	126	2,799	1,055	41	—	—
Retail Trade.....	76	1,744	681	29	—	—
Service.....	33	896	391	16	—	—
Finance.....	37	2,672	1,163	45	—	3
Unclassified.....	—	—	—	—	—	—
Total.....	377	27,931	12,651	455	3	3
<b>PRINCE EDWARD ISLAND</b>						
Less than \$1,000.....	24	\$ 11	\$ 2	\$ —	\$ —	\$ —
\$ 1,000-\$ 2,000.....	12	17	3	—	—	—
2,000- 3,000.....	12	30	4	—	—	—
3,000- 4,000.....	10	34	6	—	—	—
4,000- 5,000.....	12	52	8	1	—	1
5,000- 10,000.....	24	186	32	2	—	—
10,000- 15,000.....	23	285	56	3	—	3
15,000- 20,000.....	7	117	30	1	—	—
20,000- 25,000.....	4	91	19	—	—	—
25,000- 50,000.....	16	568	187	6	—	—
50,000- 100,000.....	7	498	175	5	—	—
100,000- 250,000.....	5	1,126	328	10	—	—
250,000- 500,000.....						
500,000- 1,000,000.....						
1,000,000- 5,000,000.....						
Over 5,000,000.....						
Total.....	156	3,015	850	28	—	4
Agriculture, Fishing and Forestry.....						
Mining.....						
Manufacturing.....						
Construction.....						
Public Utilities.....						
Wholesale Trade.....						
Retail Trade.....						
Service.....						
Finance.....						
Unclassified.....						
Total.....	156	3,015	850	28	—	4

Industrial divisions too small  
to be shown separately

**TABLE 7—(Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1952 TAXATION YEAR**  
(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Old Age Security Tax Declared	Provincial Tax Credit	Foreign and Other Tax Credits
<b>NOVA SCOTIA</b>						
Less than \$1,000.....	216	\$ 98	\$ 16	\$ —	\$ —	\$ —
\$ 1,000-\$ 2,000.....	129	189	34	—	—	—
2,000- 3,000.....	85	209	38	2	—	—
3,000- 4,000.....	72	250	47	3	—	—
4,000- 5,000.....	50	224	46	3	—	—
5,000- 10,000.....	220	1,605	314	21	—	1
10,000- 15,000.....	108	1,299	318	19	1	1
15,000- 20,000.....	54	938	301	15	—	—
20,000- 25,000.....	45	1,007	361	16	—	1
25,000- 50,000.....	86	3,109	1,223	51	2	—
50,000- 100,000.....	52	3,760	1,713	63	2	10
100,000- 250,000.....	35	5,441	2,534	88	20	—
250,000- 500,000.....	16	5,655	2,768	105	7	4
500,000- 1,000,000.....	7	4,822	2,270	50	13	—
1,000,000- 5,000,000.....	10	21,597	10,484	376	28	—
Over 5,000,000.....						
<b>Total.....</b>	<b>1,185</b>	<b>50,203</b>	<b>22,467</b>	<b>812</b>	<b>73</b>	<b>17</b>
Agriculture, Fishing and Forestry.....	24	631	263	9	—	2
Mining.....	18	895	393	14	—	—
Manufacturing.....	214	23,634	11,312	443	61	2
Construction.....	65	1,262	524	22	10	—
Public Utilities.....	83	13,636	6,301	172	—	—
Wholesale Trade.....	185	3,130	1,169	43	2	—
Retail Trade.....	390	4,335	1,563	66	—	—
Service.....	104	964	311	14	—	—
Finance.....	102	1,716	631	29	—	13
Unclassified.....	—	—	—	—	—	—
<b>Total.....</b>	<b>1,185</b>	<b>50,203</b>	<b>22,467</b>	<b>812</b>	<b>73</b>	<b>17</b>
<b>NEW BRUNSWICK</b>						
Less than \$1,000.....	127	\$ 57	\$ 10	\$ —	\$ —	\$ —
\$ 1,000-\$ 2,000.....	85	120	19	—	—	—
2,000- 3,000.....	47	112	22	1	—	—
3,000- 4,000.....	48	165	35	3	—	—
4,000- 5,000.....	53	238	38	3	—	—
5,000- 10,000.....	145	1,081	218	16	1	2
10,000- 15,000.....	71	872	220	12	—	—
15,000- 20,000.....	35	599	179	8	—	—
20,000- 25,000.....	24	545	189	8	—	—
25,000- 50,000.....	61	2,112	855	30	2	—
50,000- 100,000.....	22	1,624	759	27	—	—
100,000- 250,000.....	33	5,530	2,479	75	6	—
250,000- 500,000.....	5	1,486	712	20	1	—
500,000- 1,000,000.....	4	2,718	1,302	38	8	—
1,000,000- 5,000,000.....	6	14,020	5,357	272	184	—
Over 5,000,000.....						
<b>Total.....</b>	<b>766</b>	<b>31,279</b>	<b>12,394</b>	<b>513</b>	<b>202</b>	<b>2</b>
Agriculture, Fishing and Forestry.....	21	845	375	12	—	—
Mining.....	6	276	114	4	—	—
Manufacturing.....	141	16,854	6,516	315	194	—
Construction.....	49	917	362	15	—	—
Public Utilities.....	45	3,064	1,364	47	2	—
Wholesale Trade.....	133	3,896	1,588	40	4	—
Retail Trade.....	212	4,278	1,667	61	2	—
Service.....	59	617	232	11	—	—
Finance.....	99	524	174	8	—	2
Unclassified.....	1	8	2	—	—	—
<b>Total.....</b>	<b>766</b>	<b>31,279</b>	<b>12,394</b>	<b>513</b>	<b>202</b>	<b>2</b>



**TABLE 7—(Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1952 TAXATION YEAR**  
(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Old Age Security Tax Declared	Provincial Tax Credit	Foreign and Other Tax Credits
<b>QUEBEC</b>						
Less than \$1,000.....	1,318	\$ 576	\$ 77	\$ —	\$ 1	\$ —
\$ 1,000-\$ 2,000.....	782	1,151	170	—	37	1
2,000- 3,000.....	581	1,418	200	12	38	1
3,000- 4,000.....	512	1,763	264	27	57	1
4,000- 5,000.....	401	1,790	269	23	52	—
5,000- 10,000.....	1,601	12,068	1,930	171	418	6
10,000- 15,000.....	770	9,248	1,874	136	325	5
15,000- 20,000.....	379	6,569	1,782	94	222	9
20,000- 25,000.....	281	6,255	1,959	89	213	2
25,000- 50,000.....	645	23,059	8,069	334	791	14
50,000- 100,000.....	444	31,620	12,203	485	1,096	32
100,000- 250,000.....	389	62,073	25,838	939	1,976	58
250,000- 500,000.....	164	56,457	24,470	895	1,918	128
500,000- 1,000,000.....	106	73,319	32,243	1,175	2,312	437
1,000,000- 5,000,000.....	80	172,489	79,167	3,112	5,407	292
Over 5,000,000.....	24	367,978	170,313	7,158	11,100	1,976
<b>Total.....</b>	<b>8,477</b>	<b>827,833</b>	<b>360,828</b>	<b>14,650</b>	<b>25,963</b>	<b>2,962</b>
Agriculture, Fishing and Forestry.....	44	950	349	15	34	—
Mining.....	51	11,174	4,905	185	422	—
Manufacturing.....	2,603	467,209	208,962	8,573	16,546	327
Construction.....	460	17,852	6,915	273	631	1
Public Utilities.....	384	133,807	61,378	2,503	3,054	57
Wholesale Trade.....	1,770	62,967	25,442	1,049	2,111	153
Retail Trade.....	1,298	29,653	11,462	354	830	1
Service.....	765	16,454	6,353	235	502	—
Finance.....	1,097	87,732	35,052	1,463	1,832	2,423
Unclassified.....	5	35	10	—	1	—
<b>Total.....</b>	<b>8,477</b>	<b>827,833</b>	<b>360,828</b>	<b>14,650</b>	<b>25,963</b>	<b>2,962</b>
<b>ONTARIO</b>						
Less than \$1,000.....	1,262	\$ 548	\$ 93	\$ —	\$ —	\$ 1
\$ 1,000-\$ 2,000.....	853	1,252	223	—	—	—
2,000- 3,000.....	661	1,631	292	16	1	1
3,000- 4,000.....	578	2,003	351	31	1	1
4,000- 5,000.....	483	2,158	417	30	1	—
5,000- 10,000.....	2,253	17,224	3,332	248	10	6
10,000- 15,000.....	1,046	12,549	3,074	177	8	3
15,000- 20,000.....	544	9,411	2,857	136	10	2
20,000- 25,000.....	417	9,326	3,177	130	9	9
25,000- 50,000.....	1,030	36,787	14,362	552	46	34
50,000- 100,000.....	772	55,094	23,885	857	118	32
100,000- 250,000.....	659	103,059	47,702	1,691	314	82
250,000- 500,000.....	324	110,731	50,755	1,745	427	453
500,000- 1,000,000.....	170	116,062	56,231	2,003	475	301
1,000,000- 5,000,000.....	145	295,433	140,316	4,856	1,574	1,056
Over 5,000,000.....	38	461,649	225,611	8,656	2,946	668
<b>Total.....</b>	<b>11,235</b>	<b>1,234,917</b>	<b>572,678</b>	<b>21,128</b>	<b>5,940</b>	<b>2,649</b>
Agriculture, Fishing and Forestry.....	92	1,975	761	27	6	—
Mining.....	101	77,070	36,421	1,455	562	199
Manufacturing.....	3,500	767,576	364,420	13,474	3,800	971
Construction.....	659	27,427	11,872	429	26	3
Public Utilities.....	471	55,879	25,131	951	398	121
Wholesale Trade.....	1,910	97,242	43,697	1,628	303	63
Retail Trade.....	1,984	81,373	35,438	1,026	229	2
Service.....	1,179	29,149	12,083	483	115	10
Finance.....	1,330	97,099	42,810	1,653	501	1,280
Unclassified.....	9	127	45	2	—	—
<b>Total.....</b>	<b>11,235</b>	<b>1,234,917</b>	<b>572,678</b>	<b>21,128</b>	<b>5,940</b>	<b>2,649</b>

**TABLE 7—(Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1952 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Old Age Security Tax Declared	Provincial Tax Credit	Foreign and Other Tax Credits
<b>MANITOBA</b>						
Less than \$1,000.....	278	\$ 122	\$ 22	\$ —	\$ —	\$ —
\$ 1,000—\$ 2,000.....	144	212	47	—	—	1
2,000— 3,000.....	118	294	54	4	—	—
3,000— 4,000.....	99	343	71	6	—	—
4,000— 5,000.....	85	381	69	5	—	—
5,000— 10,000.....	404	3,069	649	45	—	—
10,000— 15,000.....	146	1,750	455	25	—	—
15,000— 20,000.....	69	1,188	417	16	—	—
20,000— 25,000.....	68	1,521	564	26	—	—
25,000— 50,000.....	136	4,871	2,011	70	1	—
50,000— 100,000.....	76	5,625	2,554	85	1	—
100,000— 250,000.....	75	12,045	5,598	187	12	—
250,000— 500,000.....	25	8,850	4,173	128	8	79
500,000— 1,000,000.....	23	16,056	7,628	252	5	—
1,000,000— 5,000,000.....	16	42,464	20,848	705	41	1
Over 5,000,000.....						
Total.....	1,762	98,791	45,160	1,554	68	81
Agriculture, Fishing and Forestry.....	21	117	33	2	—	—
Mining.....	14	15,647	7,753	304	—	18
Manufacturing.....	349	27,214	12,709	454	40	—
Construction.....	85	2,300	905	26	—	—
Public Utilities.....	87	7,385	3,189	89	1	—
Wholesale Trade.....	345	23,541	10,970	400	12	1
Retail Trade.....	358	11,989	5,210	117	1	—
Service.....	214	2,339	866	35	—	—
Finance.....	286	8,251	3,523	127	14	62
Unclassified.....	3	8	2	—	—	—
Total.....	1,762	98,791	45,160	1,554	68	81
<b>SASKATCHEWAN</b>						
Less than \$1,000.....	118	\$ 49	\$ 8	\$ —	\$ —	\$ —
\$ 1,000—\$ 2,000.....	88	128	19	—	—	—
2,000— 3,000.....	60	151	28	2	—	—
3,000— 4,000.....	52	182	33	3	—	—
4,000— 5,000.....	54	242	47	4	—	—
5,000— 10,000.....	213	1,605	309	24	—	—
10,000— 15,000.....	96	1,148	267	17	—	—
15,000— 20,000.....	51	892	294	15	—	—
20,000— 25,000.....	42	937	336	16	—	—
25,000— 50,000.....	66	2,314	871	34	—	1
50,000— 100,000.....	42	2,841	1,211	46	—	—
100,000— 250,000.....	21	3,036	1,421	48	1	—
250,000— 500,000.....	5	1,808	879	29	—	—
500,000— 1,000,000.....	7	4,784	2,357	85	—	—
1,000,000— 5,000,000.....						
Over 5,000,000.....	7	4,784	2,357	85	—	—
Total.....	915	20,117	8,080	323	1	1
Agriculture, Fishing and Forestry.....	27	389	142	7	—	—
Mining.....	18	834	316	6	—	—
Manufacturing.....	102	4,692	2,107	86	—	—
Construction.....	38	1,783	769	29	—	—
Public Utilities.....	50	875	324	13	—	—
Wholesale Trade.....	98	3,539	1,503	56	—	—
Retail Trade.....	342	5,718	2,151	88	—	—
Service.....	124	1,430	508	25	1	—
Finance.....	116	857	260	13	—	1
Unclassified.....	—	—	—	—	—	—
Total.....	915	20,117	8,080	323	1	1

**TABLE 7—(Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1952 TAXATION YEAR**  
(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Old Age Security Tax Declared	Provincial Tax Credit	Foreign and Other Tax Credits
<b>ALBERTA</b>						
		\$	\$	\$	\$	\$
Less than \$1,000.....	254	111	19	—	—	—
\$ 1,000-\$ 2,000.....	199	294	50	—	—	—
2,000- 3,000.....	167	408	79	4	—	—
3,000- 4,000.....	124	438	89	8	—	—
4,000- 5,000.....	109	489	89	6	1	—
5,000- 10,000.....	502	3,881	769	55	2	—
10,000- 15,000.....	266	3,161	771	45	—	—
15,000- 20,000.....	105	1,812	580	28	2	—
20,000- 25,000.....	81	1,821	634	23	1	—
25,000- 50,000.....	219	7,663	3,038	108	3	—
50,000- 100,000.....	127	9,164	4,027	138	—	3
100,000- 250,000.....	97	14,715	6,781	221	12	5
250,000- 500,000.....	39	13,260	6,024	199	—	—
500,000- 1,000,000.....	25	17,912	8,300	252	9	2
1,000,000- 5,000,000.....	11	25,940	12,289	461	78	131
Over 5,000,000.....						
Total.....	2,325	101,069	43,539	1,548	108	141
Agriculture, Fishing and Forestry.....	56	747	231	11	—	—
Mining.....	208	15,304	6,800	189	7	1
Manufacturing.....	271	18,163	8,175	266	41	5
Construction.....	162	7,088	2,815	108	55	—
Public Utilities.....	133	20,710	9,184	388	—	132
Wholesale Trade.....	327	16,876	7,508	263	2	—
Retail Trade.....	485	13,208	5,565	186	1	—
Service.....	405	5,786	2,121	86	1	—
Finance.....	274	3,153	1,130	51	1	3
Unclassified.....	4	34	10	—	—	—
Total.....	2,325	101,069	43,539	1,548	108	141
<b>BRITISH COLUMBIA</b>						
		\$	\$	\$	\$	\$
Less than \$1,000.....	1,059	447	62	—	—	—
\$ 1,000-\$ 2,000.....	617	900	145	—	—	—
2,000- 3,000.....	448	1,104	189	10	—	1
3,000- 4,000.....	347	1,199	224	17	—	—
4,000- 5,000.....	262	1,166	209	14	—	—
5,000- 10,000.....	1,049	7,904	1,524	104	—	6
10,000- 15,000.....	397	4,718	1,130	60	1	1
15,000- 20,000.....	199	3,475	1,059	46	—	—
20,000- 25,000.....	118	2,636	898	38	—	4
25,000- 50,000.....	294	10,204	3,997	138	—	—
50,000- 100,000.....	196	13,815	5,994	194	12	7
100,000- 250,000.....	142	22,236	10,605	344	1	4
250,000- 500,000.....	53	18,559	8,978	298	1	43
500,000- 1,000,000.....	22	15,121	7,366	238	—	3
1,000,000- 5,000,000.....	25	51,878	23,946	815	5	12
Over 5,000,000.....	6	80,380	39,079	1,440	479	20
Total.....	5,234	235,742	105,405	3,756	499	101
Agriculture, Fishing and Forestry.....	275	8,167	3,409	105	2	—
Mining.....	50	38,017	18,111	748	479	30
Manufacturing.....	974	83,633	38,698	1,307	4	5
Construction.....	253	7,226	3,087	121	—	—
Public Utilities.....	392	30,027	13,404	476	5	9
Wholesale Trade.....	783	38,362	17,565	600	6	4
Retail Trade.....	1,093	16,885	6,775	232	—	—
Service.....	700	5,407	1,698	73	1	1
Finance.....	707	7,989	2,650	93	2	52
Unclassified.....	7	29	8	1	—	—
Total.....	5,234	235,742	105,405	3,756	499	101



**TABLE 7—(Concluded)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**

**1952 TAXATION YEAR**

(All money figures in thousands of dollars)

	Number of Companies	Current Year Profit	Income Tax Declared	Old Age Security Tax Declared	Provincial Tax Credit	Foreign and Other Tax Credits
<b>CANADA</b>						
Less than \$1,000.....	4,693	\$ 2,037	\$ 312	\$ —	\$ 1	\$ 1
\$ 1,000—\$ 2,000.....	2,932	4,294	715	—	37	3
2,000— 3,000.....	2,209	5,429	918	52	39	3
3,000— 4,000.....	1,858	6,434	1,129	99	58	2
4,000— 5,000.....	1,522	6,798	1,200	89	54	1
5,000— 10,000.....	6,483	49,175	9,180	693	431	23
10,000— 15,000.....	2,965	35,519	8,273	499	335	13
15,000— 20,000.....	1,466	25,405	7,610	363	234	11
20,000— 25,000.....	1,100	24,582	8,274	351	223	16
25,000— 50,000.....	2,603	92,437	35,303	1,349	845	49
50,000— 100,000.....	1,756	125,246	52,941	1,916	1,229	84
100,000— 250,000.....	1,476	232,351	104,817	3,652	2,345	149
250,000— 500,000.....	639	219,490	99,896	3,462	2,362	707
500,000— 1,000,000.....	364	250,557	117,521	4,089	2,822	743
1,000,000— 5,000,000.....	293	599,845	280,620	10,117	7,252	1,361
Over 5,000,000.....	73	951,298	455,343	18,036	14,590	2,795
<b>Total.....</b>	<b>32,432</b>	<b>2,630,897</b>	<b>1,184,052</b>	<b>44,767</b>	<b>32,857</b>	<b>5,961</b>
Agriculture, Fishing and Forestry.....	568	13,943	5,579	188	42	2
Mining.....	469	161,600	75,998	2,953	1,470	248
Manufacturing.....	8,233	1,424,785	660,457	25,166	20,689	1,310
Construction.....	1,789	66,419	27,441	1,030	722	4
Public Utilities.....	1,681	267,314	121,071	4,675	3,460	319
Wholesale Trade.....	5,702	252,725	110,623	4,124	2,440	221
Retail Trade.....	6,280	169,664	70,672	2,167	1,063	3
Service.....	3,593	63,071	24,567	978	620	11
Finance.....	4,088	211,135	87,567	3,483	2,350	3,843
Unclassified.....	29	241	77	3	1	—
<b>Total.....</b>	<b>32,432</b>	<b>2,630,897</b>	<b>1,184,052</b>	<b>44,767</b>	<b>32,857</b>	<b>5,961</b>

**TABLE 8**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: AGRICULTURE, FISHING AND FORESTRY							
		General Agriculture		Specialized Agriculture		Fishing		Forestry	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	169	156	72	57	32	29	284	212
<b>Assets</b>									
2	Cash.....	\$ 2,491	\$ 863	\$ 652	\$ 136	\$ 512	\$ 69	\$ 5,524	\$ 889
3	Government Securities.....	1,023	844	375	524	56	164	1,379	973
4	Other Securities.....	4,338	5,835	256	521	220	47	1,922	1,377
5	Receivables.....	1,735	1,240	1,024	621	1,742	552	15,776	3,980
6	Inventories.....	5,597	6,677	802	951	2,307	702	22,324	9,514
7	Land.....	7,972	6,719	869	477	285	68	36,373	14,983
8	Buildings and Equipment.....	11,602	10,599	4,862	4,268	9,395	1,977	39,890	26,105
9	Investment in Subsidiaries.....	281	5,170	84	164	1,756	231	10,071	1,892
10	Other Assets.....	1,247	522	510	224	325	104	2,587	2,142
11	Total.....	36,286	38,469	9,434	7,886	16,598	3,914	135,846	61,855
<b>Liabilities and Capital</b>									
12	Bank Loans.....	1,422	3,488	219	827	426	648	6,503	2,439
13	Payables.....	2,074	2,338	594	515	1,413	388	9,411	4,889
14	Tax Liabilities.....	511	68	212	36	87	1	3,087	115
15	Other Liabilities.....	4,399	7,394	653	512	3,018	408	25,784	14,646
16	Funded Debt.....	1,147	3,637	295	399	1,725	63	13,535	6,845
17	Liability Reserves.....	11	—	9	110	1	—	69	6
18	Depreciation and Depletion Reserves.....	5,190	2,390	2,321	2,418	3,974	864	28,833	16,585
19	Capital Stock.....	12,597	17,183	2,054	2,876	3,133	1,303	18,435	10,159
20	Surplus.....	9,493	5,155	3,150	1,024	3,121	439	33,057	9,552
21	Less <i>Deficit</i> .....	558	3,184	73	831	300	200	2,868	3,381
22	Total.....	36,286	38,469	9,434	7,886	16,598	3,914	135,846	61,855
23	Gross Sales or Revenue.....	21,203	11,542	10,190	5,697	23,160	4,457	140,457	42,502
24	Current Year Profit or <i>Loss</i> .....	2,139	2,284	765	259	572	198	10,447	3,058
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	96	46	26	23	20	8	227	118
26	Bond Interest Received.....	36	44	9	15	10	—	23	22
27	Mortgage Interest Received.....	18	3	4	1	—	—	1	—
28	Foreign Dividends Received.....	—	1	2	—	—	—	—	—
29	Canadian Dividends Received.....	72	378	—	8	177	4	16	11
30	Stock Dividends Received.....	—	4	—	—	—	—	—	—
31	Rentals Paid.....	100	46	32	21	46	8	145	85
32	Bond Interest Paid.....	9	10	2	—	43	—	89	16
33	Mortgage Interest Paid.....	19	52	7	5	7	—	3	36
34	Charitable Donations.....	14	2	2	1	6	2	24	7
35	Pension Contributions.....	7	4	3	—	—	2	80	28
36	Capital Cost Allowance.....	819	541	351	151	998	95	5,333	2,990
37	Depletion Charged.....	3	—	—	—	—	—	1,076	777
38	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—
39	Cash Dividends Charged.....	223	148	97	27	184	25	330	11
40	Stock Dividends Charged.....	117	26	—	—	—	—	84	—
41	Capital Expenditures.....	1,254	1,962	360	300	1,561	116	7,159	3,357

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

			Industrial Division: MINING								
Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	Gold Mining		Other Metal Mining		Coal Mining		Oil, Gas and Naphtha		
			Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
557	454	1,011	28	49	22	18	44	53	69	228	1
\$ 9,179	\$ 1,957	\$ 11,136	\$ 15,849	\$ 14,005	\$ 61,876	\$ 1,751	\$ 4,377	\$ 976	\$ 5,615	\$ 39,147	2
2,833	2,505	5,338	20,063	7,321	53,501	1,124	4,002	2,999	2,584	13,030	3
6,736	7,780	14,516	33,622	9,090	19,497	1,744	1,677	2,652	2,934	37,491	4
20,277	6,393	26,670	2,779	4,292	40,373	1,223	3,446	8,918	3,355	21,687	5
31,030	17,844	48,874	12,537	9,881	134,310	8,437	2,241	8,088	1,470	13,000	6
45,499	22,247	67,746	51,960	43,634	129,619	13,824	10,042	33,129	35,998	138,968	7
65,749	42,949	108,698	61,040	75,989	444,472	31,451	28,621	67,203	33,165	68,472	8
12,192	7,457	19,649	19,264	24,777	126,990	8,997	2,623	7,922	12,187	74,762	9
4,669	2,992	7,661	2,934	19,893	36,736	6,318	1,402	3,381	3,836	136,672	10
198,164	112,124	310,288	220,048	208,882	1,047,374	74,869	58,431	135,268	101,144	543,229	11
8,570	7,402	15,972	14	2,202	3,333	127	517	4,271	1,096	7,544	12
13,492	8,130	21,622	7,615	5,744	50,571	3,421	2,191	9,023	2,780	31,050	13
3,897	220	4,117	3,003	186	36,021	327	1,165	115	1,413	2,194	14
33,854	22,960	56,814	125	4,631	5,839	12,989	1,402	12,507	3,601	167,337	15
16,702	10,944	27,646	—	3,198	24,050	1,571	1,008	19,908	9,460	38,142	16
90	116	206	44	69	15,132	64	—	58	25	98	17
40,318	22,257	62,575	53,391	60,352	298,058	10,813	26,361	46,480	19,734	42,296	18
36,219	31,521	67,740	75,403	106,218	204,897	26,609	16,530	43,222	51,174	271,390	19
48,821	16,170	64,991	81,760	32,576	410,207	21,608	9,450	7,747	21,254	95,013	20
3,799	7,596	11,395	1,307	6,294	734	2,660	193	8,063	9,393	111,835	21
198,164	112,124	310,288	220,048	208,882	1,047,374	74,869	58,431	135,268	101,144	543,229	22
195,010	64,198	259,208	89,081	56,584	612,978	31,918	39,093	82,516	19,522	74,089	23
13,923	5,799	8,124	9,008	3,942	116,234	1,100	4,282	2,370	4,606	4,914	24
369	195	564	127	61	351	1	18	117	5	70	25
78	81	159	731	193	1,630	88	106	74	216	482	26
23	4	27	1	—	—	—	—	—	—	3	27
2	1	3	993	9	282	—	8	—	6	35	28
265	401	666	3,317	918	32,074	3,431	110	1,056	577	2,572	29
—	4	4	1	—	—	—	—	—	6	1	30
323	160	483	54	57	3,337	38	31	120	91	1,252	31
143	26	169	—	129	401	29	13	258	344	836	32
36	93	129	—	8	—	—	—	—	—	1	33
46	12	58	36	13	751	20	24	16	12	40	34
90	34	124	73	66	5,992	82	61	1,096	92	130	35
7,501	3,777	11,278	2,853	3,453	24,094	1,169	2,354	2,391	1,452	5,369	36
1,079	777	1,856	9,602	4,808	53,225	930	544	764	1,384	3,406	37
—	—	—	1,089	4,705	669	197	3	—	4,041	23,853	38
834	211	1,045	15,316	4,062	107,244	5,255	869	821	2,310	1,478	39
201	26	227	—	—	—	—	546	—	—	—	40
10,334	5,735	16,069	2,765	2,513	55,848	7,614	3,045	2,242	5,523	87,815	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1952 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MINING—(Concluded)								
		Other Non-Metallic Minerals		Mining and Oil Development Companies		General Prospect- ing and Mining Service		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies			
1	Number of Companies.....	116	41	3	473	169	69	451	931	1,382
	<b>Assets</b>									
2	Cash.....	\$ 7,553	\$ 98	\$ 20	\$ 22,916	\$ 4,087	\$ 1,469	\$ 99,377	\$ 80,362	\$ 179,739
3	Government Securities.....	14,279	8	—	10,333	1,172	502	95,601	35,317	130,918
4	Other Securities.....	2,489	225	89	104,495	4,006	893	64,314	156,590	220,904
5	Receivables.....	8,546	522	42	8,492	13,185	3,891	71,726	49,025	120,751
6	Inventories.....	10,704	669	13	9,584	6,143	1,196	167,418	50,855	218,273
7	Land.....	16,395	563	471	122,931	464	1,907	244,949	354,956	599,905
8	Buildings and Equipment.....	60,237	9,090	8	94,514	38,066	14,106	665,609	360,825	1,026,434
9	Investment in Subsidiaries.....	12,625	148	1,607	82,358	2,401	1,325	177,697	200,289	377,986
10	Other Assets.....	2,809	456	233	176,554	2,922	666	50,872	343,940	394,812
11	Total.....	135,637	11,779	2,483	632,177	72,446	25,955	1,637,563	1,632,159	3,269,722
	<b>Liabilities and Capital</b>									
12	Bank Loans.....	2,161	719	1,006	2,652	3,679	1,148	11,806	18,663	30,469
13	Payables.....	6,103	830	10	21,875	11,347	5,252	80,617	77,195	157,812
14	Tax Liabilities.....	4,801	13	28	50	3,051	37	49,482	2,922	52,404
15	Other Liabilities.....	7,577	890	134	28,556	9,100	5,952	27,778	232,862	260,640
16	Funded Debt.....	5,536	584	—	177,990	2,475	1,631	42,529	243,024	285,553
17	Liability Reserves.....	422	—	—	101	39	11	15,662	401	16,063
18	Depreciation and Depletion Reserves..	43,483	2,110	2	10,942	16,153	4,451	457,182	177,444	634,626
19	Capital Stock.....	30,910	6,632	540	383,167	16,436	6,365	395,890	843,603	1,239,493
20	Surplus.....	34,935	547	763	62,922	14,906	2,188	573,275	222,601	795,876
21	Less Deficit.....	291	546	—	56,078	4,740	1,080	16,658	186,556	203,214
22	Total.....	135,637	11,779	2,483	632,177	72,446	25,955	1,637,563	1,632,159	3,269,722
23	Gross Sales or Revenue.....	86,375	3,703	409	5,037	95,794	17,887	943,252	271,734	1,214,986
24	Current Year Profit or Loss.....	14,726	451	65	1,376	10,593	1,014	159,514	15,167	144,347
	<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	47	2	—	21	30	—	578	272	850
26	Bond Interest Received.....	263	—	26	259	9	—	2,981	1,096	4,077
27	Mortgage Interest Received.....	—	—	—	1	—	—	1	4	5
28	Foreign Dividends Received.....	—	—	—	1	1	—	1,290	45	1,335
29	Canadian Dividends Received.....	637	5	249	405	127	18	37,091	8,405	45,496
30	Stock Dividends Received.....	—	—	—	—	—	3	7	4	11
31	Rentals Paid.....	257	23	2	298	231	38	4,003	1,826	5,829
32	Bond Interest Paid.....	156	3	—	963	151	31	1,065	2,249	3,314
33	Mortgage Interest Paid.....	90	11	—	2	2	—	92	22	114
34	Charitable Donations.....	85	—	—	2	7	—	915	91	1,006
35	Pension Contributions.....	161	—	—	23	26	1	6,405	1,398	7,803
36	Capital Cost Allowance.....	5,141	368	2	1,994	7,519	3,063	43,415	17,807	61,222
37	Depletion Charged.....	5,202	58	—	28	39	—	69,996	9,994	79,990
38	Write-off Mine and Oil Development..	293	22	1	3,271	100	75	6,196	32,123	38,319
39	Cash Dividends Charged.....	5,942	—	236	502	935	—	132,852	12,118	144,970
40	Stock Dividends Charged.....	164	—	—	—	190	—	900	—	900
41	Capital Expenditures.....	6,526	679	39	136,877	13,035	9,294	86,781	247,034	333,815

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes

## 1952 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

Industrial Division: MANUFACTURING											
Meat Packing ✓		Dairy Products ✓		Canning and ✓ Preserving Fruits and Vegetables		Grain Mill ✓ Products		Bakery Products		Sugar Refining	
Profit Com- panies	Loss Com- panies	Profit Com- panies •	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
73	16	119	51	121	41	103	40	177	43	7	—
4,179	\$ 74	\$ 2,155	\$ 64	\$ 4,951	\$ 69	\$ 3,258	\$ 263	\$ 5,509	\$ 396	\$ 7,844	—
423	—	436	8	1,554	18	231	95	581	62	4,895	—
784	206	706	61	7,032	24	3,271	264	954	162	5,638	—
41,077	699	4,265	493	13,644	834	33,492	3,476	8,346	681	4,940	—
71,205	856	12,005	1,012	54,997	2,879	47,758	3,855	11,527	856	21,680	—
1,974	35	662	101	1,206	171	5,444	224	2,727	193	2,369	—
103,829	1,217	24,037	3,373	58,503	4,109	75,230	5,884	78,973	3,511	51,747	—
8,870	142	1,490	53	2,163	422	14,575	467	30,237	622	18,029	—
2,997	348	1,034	357	6,071	374	2,765	395	2,905	285	911	—
235,338	3,577	46,790	5,522	150,121	8,900	186,024	14,923	141,759	6,768	118,053	—
35,624	768	4,371	759	12,864	2,165	18,335	2,744	2,311	458	124	—
19,372	209	3,860	870	12,042	868	13,299	971	11,185	1,105	3,933	—
7,627	1	1,148	8	4,663	9	4,074	20	3,416	30	3,007	—
9,873	517	4,293	444	8,128	1,975	8,327	2,768	13,967	1,080	4,780	—
7,593	218	1,710	709	9,226	583	10,255	978	9,300	707	4,185	—
11	—	221	—	202	—	462	—	99	15	325	—
59,891	584	11,437	1,091	33,866	1,053	40,948	2,778	35,066	1,356	29,096	—
25,839	1,522	8,076	2,009	28,374	2,161	45,248	2,727	35,430	1,934	29,210	—
69,877	72	11,866	244	41,078	576	45,556	2,313	31,464	585	43,393	—
369	314	192	612	322	490	480	376	479	502	—	—
235,338	3,577	46,790	5,522	150,121	8,900	186,024	14,923	141,759	6,768	118,053	—
960,496	10,452	105,161	10,683	177,202	10,987	478,007	33,368	210,790	17,292	98,921	—
14,448	468	8,836	257	12,719	337	13,219	435	10,846	246	6,829	—
77	16	59	6	29	18	309	2	188	10	2	—
4	1	13	—	11	—	3	1	11	—	34	—
—	—	5	—	—	—	1	1	3	—	—	—
—	—	3	—	13	—	—	—	1	—	3	—
538	6	28	2	212	—	1,280	—	991	—	1,047	—
—	—	—	—	—	—	—	—	—	—	—	—
390	27	106	35	215	23	404	19	1,035	592	36	—
279	3	50	1	244	12	293	21	446	1	138	—
19	1	8	6	25	11	130	2	33	19	—	—
141	1	22	1	52	—	116	5	188	—	4,198	—
1,922	—	98	—	593	1	667	20	922	3	104	—
5,892	33	1,761	151	3,130	213	3,619	257	7,430	141	1,397	—
—	—	—	—	—	—	—	—	—	—	11	—
—	—	—	—	—	—	—	—	—	—	—	—
3,138	—	473	7	2,048	18	7,154	103	3,329	2	9,501	—
2	—	13	—	288	—	—	—	103	—	—	—
7,510	56	2,461	234	3,923	938	4,905	630	10,114	411	1,113	—

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1952 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Confectionery and Related Products		Non-Alcoholic Beverages		Alcoholic Beverages		Miscellaneous Food Products	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	68	32	144	34	84	10	110	35
	<b>Assets</b>								
2	Cash.....	\$ 3,850	\$ 94	\$ 6,466	\$ 46	\$ 8,449	\$ 1,631	\$ 7,406	\$ 216
3	Government Securities.....	1,360	45	1,824	5	6,165	3,630	1,345	83
4	Other Securities.....	2,080	191	3,227	37	6,990	693	1,210	220
5	Receivables.....	9,554	2,084	3,981	139	25,265	3,413	14,500	660
6	Inventories.....	12,450	4,845	9,633	331	128,153	16,763	25,590	1,188
7	Land.....	1,522	234	2,202	55	5,357	1,997	1,409	344
8	Buildings and Equipment.....	34,066	7,712	39,509	1,685	163,514	27,831	43,379	4,074
9	Investment in Subsidiaries.....	8,227	128	11,683	23	32,122	4,119	6,979	480
10	Other Assets.....	2,412	656	3,122	465	9,824	1,053	3,597	278
11	<b>Total.....</b>	<b>75,521</b>	<b>15,989</b>	<b>81,647</b>	<b>2,786</b>	<b>385,839</b>	<b>61,130</b>	<b>105,415</b>	<b>7,543</b>
	<b>Liabilities and Capital</b>								
12	Bank Loans.....	3,322	1,883	1,194	357	9,003	3,736	3,562	648
13	Payables.....	5,344	1,238	4,059	538	13,653	1,594	10,580	611
14	Tax Liabilities.....	2,482	41	6,566	38	24,420	713	3,188	3
15	Other Liabilities.....	3,898	3,277	6,958	585	80,060	6,175	7,252	974
16	Funded Debt.....	2,516	1,349	2,535	314	5,991	8,219	6,982	777
17	Liability Reserves.....	18	640	27	—	400	—	24	—
18	Depreciation and Depletion Reserves.....	16,365	3,791	17,193	357	79,496	10,926	22,980	1,497
19	Capital Stock.....	14,300	2,988	14,155	941	64,627	12,687	25,968	2,555
20	Surplus.....	27,353	1,107	30,156	86	108,300	18,136	25,092	834
21	Less <i>Deficit</i> .....	<i>77</i>	<i>325</i>	<i>1,196</i>	<i>430</i>	<i>111</i>	<i>1,056</i>	<i>213</i>	<i>356</i>
22	<b>Total.....</b>	<b>75,521</b>	<b>15,989</b>	<b>81,647</b>	<b>2,786</b>	<b>385,839</b>	<b>61,130</b>	<b>105,415</b>	<b>7,543</b>
23	Gross Sales or Revenue.....	97,177	13,947	87,148	2,571	423,626	33,409	177,234	5,952
24	Current Year Profit or <i>Loss</i> .....	<i>6,797</i>	<i>516</i>	<i>16,917</i>	<i>232</i>	<i>70,277</i>	<i>1,660</i>	<i>10,507</i>	<i>358</i>
	<b>Selected Revenues and Charges</b>								
25	Rentals Received.....	148	17	108	4	516	25	68	44
26	Bond Interest Received.....	93	2	40	—	196	44	16	—
27	Mortgage Interest Received.....	33	—	4	—	29	—	1	—
28	Foreign Dividends Received.....	3	—	—	—	4	—	1	—
29	Canadian Dividends Received.....	114	3	4	—	708	7	402	11
30	Stock Dividends Received.....	—	—	—	—	—	—	—	—
31	Rentals Paid.....	699	125	337	37	422	379	466	38
32	Bond Interest Paid.....	34	52	56	3	237	252	107	10
33	Mortgage Interest Paid.....	22	1	20	11	11	3	199	5
34	Charitable Donations.....	63	13	44	—	1,249	19	90	1
35	Pension Contributions.....	138	52	388	—	1,295	282	419	14
36	Capital Cost Allowance.....	2,013	479	2,829	92	9,276	994	2,633	183
37	Depletion Charged.....	—	—	—	—	—	—	—	—
38	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—
39	Cash Dividends Charged.....	1,823	4	6,232	—	29,279	229	2,103	21
40	Stock Dividends Charged.....	105	—	437	—	774	—	—	—
41	Capital Expenditures.....	2,066	315	2,558	110	19,799	1,267	3,071	659

Bold italic figures denote deficit in Item 21 and loss in Item 24. 96



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

**Industrial Division: MANUFACTURING—(Continued)**

Tobacco		Fish Canning and Curing		Cotton Textile Mills		Rayon and Silk Textile Mills		Woollen and Worsted Textile Mills		Knitting Mills		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
21	5	56	37	61	21	19	15	45	37	112	67	1
\$ 8,969	\$ 9	\$ 1,738	\$ 486	\$ 2,868	\$ 316	\$ 1,421	\$ 556	\$ 2,207	\$ 951	\$ 5,296	\$ 651	2
5,388	17	171	205	11,467	5	4,273	—	839	2,390	6,290	344	3
6,412	9	1,596	486	3,764	3,213	1,394	29	742	1,797	4,729	444	4
21,765	42	8,508	2,819	19,510	6,267	6,956	3,324	5,381	5,618	15,813	7,163	5
53,223	111	29,311	5,421	54,246	14,837	13,129	9,985	11,959	14,079	28,778	16,791	6
851	43	585	169	3,108	461	357	123	217	504	993	357	7
24,801	342	36,871	13,182	136,755	29,299	53,222	17,076	22,263	26,106	89,769	30,089	8
67,905	9	9,537	1,267	18,168	2,575	1,925	1,102	2,681	2,256	2,205	1,981	9
39,133	123	3,755	307	2,035	350	1,128	435	1,328	735	1,852	1,242	10
228,447	705	92,072	24,342	251,921	57,323	83,805	32,630	47,617	54,436	155,725	59,062	11
18,372	52	18,613	5,536	8,270	1,837	4,009	3,343	2,428	7,356	4,319	7,395	12
7,359	139	6,170	1,953	11,310	3,366	4,186	2,961	5,995	4,943	8,043	5,497	13
21,408	13	1,611	—	3,009	174	1,882	117	1,531	149	4,501	319	14
13,517	81	2,695	2,249	7,975	4,726	3,029	980	1,064	2,626	1,710	1,255	15
25,185	85	6,622	1,343	26,228	1,614	1,053	3,942	2,427	2,732	13,522	6,977	16
2,900	—	25	—	446	456	—	—	—	48	196	—	17
18,053	178	21,783	5,197	95,251	18,627	29,001	8,261	13,615	15,116	44,458	17,287	18
81,108	296	12,788	6,769	42,072	13,273	23,543	6,152	9,641	12,099	29,621	12,315	19
40,549	—	21,800	2,284	57,365	13,511	17,119	7,041	12,273	11,485	49,629	8,577	20
4	139	35	989	5	261	17	167	1,357	2,118	274	560	21
228,447	705	92,072	24,342	251,921	57,323	83,805	32,630	47,617	54,436	155,725	59,062	22
180,053	384	99,519	24,885	208,917	47,432	59,365	27,811	61,339	49,097	137,186	53,424	23
29,318	48	5,342	1,132	7,384	2,824	5,455	2,017	4,750	5,186	13,798	2,470	24
4	16	82	16	41	70	14	18	42	29	92	37	25
12	5	5	3	345	1	97	—	15	71	176	4	26
—	—	6	5	1	—	—	—	2	—	4	2	27
—	—	15	—	52	—	65	—	—	5	126	3	28
1,879	—	298	27	1,537	179	1	30	25	165	282	14	29
—	—	—	—	—	—	—	—	—	—	—	—	30
44	—	129	28	299	141	108	238	134	134	405	213	31
721	—	114	—	777	50	47	74	12	113	404	254	32
10	2	4	8	—	8	3	1	16	4	15	12	33
468	—	49	1	189	25	81	22	50	23	113	44	34
420	—	39	10	663	221	7	28	107	96	534	35	35
1,403	28	2,783	746	7,324	1,332	4,554	1,047	1,159	666	4,955	650	36
—	—	—	—	—	—	—	—	—	—	—	—	37
—	—	—	—	—	—	—	—	—	—	—	—	38
6,152	—	1,274	39	4,546	613	941	97	561	433	4,959	360	39
—	—	—	—	509	75	—	—	36	—	200	—	40
1,677	5	4,459	1,953	11,759	2,533	4,708	1,048	1,471	575	6,128	1,613	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Other Textile Mill Products		Apparel and Finished Textile Goods		Fur Goods and Products		Sawmills	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	126	73	901	424	104	68	401	195
<b>Assets</b>									
2	Cash.....	\$ 3,375	\$ 1,175	\$ 10,763	\$ 1,471	\$ 561	\$ 68	\$ 23,433	\$ 2,082
3	Government Securities.....	3,077	242	3,423	877	102	39	6,155	362
4	Other Securities.....	3,595	547	2,553	673	271	1	6,976	1,795
5	Receivables.....	12,162	4,799	60,844	14,912	6,012	2,076	30,532	7,914
6	Inventories.....	24,207	10,712	78,534	23,053	7,174	3,287	65,181	12,579
7	Land.....	1,233	329	2,355	601	308	9	64,763	5,868
8	Buildings and Equipment.....	41,906	18,275	48,398	17,899	2,946	1,251	118,793	26,633
9	Investment in Subsidiaries.....	8,050	1,090	3,984	3,188	1,278	336	28,774	5,289
10	Other Assets.....	1,021	1,214	5,601	2,218	607	412	14,485	2,600
11	Total.....	98,626	38,383	216,455	64,892	19,259	7,479	359,092	65,122
<b>Liabilities and Capital</b>									
12	Bank Loans.....	6,391	2,277	31,312	13,623	2,832	1,476	17,705	9,047
13	Payables.....	7,657	2,777	39,386	10,165	4,431	1,731	24,764	7,573
14	Tax Liabilities.....	2,588	66	6,626	575	732	64	9,736	416
15	Other Liabilities.....	2,158	2,789	10,687	4,911	1,116	1,331	23,726	11,750
16	Funded Debt.....	2,184	2,373	6,507	1,721	601	74	26,873	4,837
17	Liability Reserves.....	1,000	—	50	27	3	—	14	—
18	Depreciation and Depletion Reserves.....	23,995	9,598	25,016	8,207	1,579	562	88,160	11,996
19	Capital Stock.....	21,934	13,672	42,872	15,743	4,122	1,962	45,708	13,527
20	Surplus.....	31,292	6,758	54,665	13,323	3,889	788	123,954	10,454
21	Less <i>Deficit</i> .....	573	1,927	666	3,403	46	509	1,548	4,478
22	Total.....	98,626	38,383	216,455	64,892	19,259	7,479	359,092	65,122
23	Gross Sales or Revenue.....	110,329	32,970	438,179	97,125	33,290	11,056	335,449	78,075
24	Current Year Profit or <i>Loss</i> .....	7,186	2,415	14,272	4,650	759	561	30,499	3,695
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	85	48	649	349	62	22	257	70
26	Bond Interest Received.....	79	2	70	21	1	1	197	14
27	Mortgage Interest Received.....	2	—	8	1	1	—	5	—
28	Foreign Dividends Received.....	23	—	4	2	11	—	53	—
29	Canadian Dividends Received.....	843	29	54	87	16	—	1,505	20
30	Stock Dividends Received.....	—	—	—	—	—	—	—	—
31	Rentals Paid.....	562	187	4,603	1,265	383	282	474	335
32	Bond Interest Paid.....	38	78	195	26	—	—	953	83
33	Mortgage Interest Paid.....	29	14	33	33	12	3	11	5
34	Charitable Donations.....	158	10	537	50	50	5	133	9
35	Pension Contributions.....	84	127	404	71	38	1	364	13
36	Capital Cost Allowance.....	2,036	696	3,376	782	221	113	11,285	2,427
37	Depletion Charged.....	—	—	—	—	—	—	2,931	409
38	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—
39	Cash Dividends Charged.....	3,301	386	1,325	207	152	20	3,337	10
40	Stock Dividends Charged.....	41	—	2,175	156	44	—	828	—
41	Capital Expenditures.....	3,468	1,362	4,757	1,027	285	115	15,749	4,177

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1952 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

**Industrial Division: MANUFACTURING—(Continued)**

Planing and Plywood Mills		Furniture		Wooden Containers		Morticians Goods		Miscellaneous Wood Products		Pulp and Paper Mills		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
251	98	254	105	63	21	21	5	107	40	66	9	1
\$ 3,706	\$ 187	\$ 6,383	\$ 280	\$ 1,195	\$ 16	\$ 198	\$ 32	\$ 1,950	\$ 108	\$ 48,399	\$ 51	2
743	60	3,389	252	917	1	53	12	1,454	17	49,400	19	3
1,150	212	1,825	318	946	8	8	48	429	39	24,284	211	4
21,064	2,092	20,184	2,493	6,572	387	1,359	126	6,218	693	72,840	609	5
32,489	3,463	28,029	4,746	11,986	820	2,163	220	10,227	1,945	373,643	1,321	6
15,398	573	2,257	274	1,664	135	314	28	722	379	187,084	573	7
55,050	6,508	40,857	7,907	21,945	1,460	2,243	463	17,647	3,538	1,213,821	14,370	8
7,431	209	1,097	442	6,208	242	36	—	3,484	35	254,617	454	9
3,124	591	2,596	715	793	315	2,490	43	3,019	408	17,644	167	10
140,155	13,895	106,617	17,427	52,226	3,384	8,864	972	45,150	7,162	2,241,732	17,775	11
15,568	2,632	8,874	2,376	4,361	609	458	74	3,578	868	37,894	1,530	12
14,920	2,423	11,729	1,957	3,563	348	412	75	3,706	1,154	105,296	1,607	13
3,750	52	3,887	158	999	13	132	7	1,342	12	65,137	7	14
16,078	1,280	4,039	3,132	3,104	410	168	116	1,558	1,119	174,476	1,446	15
4,351	1,283	2,605	667	3,342	395	274	95	1,771	266	189,050	6,847	16
11	—	18	—	83	—	—	—	100	—	5,638	—	17
30,780	2,100	22,464	3,479	9,102	737	1,510	211	9,490	1,972	720,840	4,193	18
20,888	4,021	19,422	5,372	7,121	706	3,614	336	13,939	2,009	357,085	3,841	19
33,852	668	33,951	2,163	20,687	264	2,296	74	10,188	476	586,316	562	20
43	564	372	1,877	136	98	—	16	522	714	—	2,258	21
140,155	13,895	106,617	17,427	52,226	3,384	8,864	972	45,150	7,162	2,241,732	17,775	22
201,800	16,615	144,928	16,792	63,432	4,450	6,773	728	52,210	5,765	1,170,811	6,381	23
11,733	690	10,125	1,131	4,457	90	369	20	4,021	326	204,622	1,635	24
130	13	149	46	109	22	5	—	28	48	647	8	25
15	—	93	4	42	—	1	—	37	—	2,224	3	26
5	—	5	1	—	—	—	—	6	—	1	—	27
—	—	12	2	1	—	—	—	—	—	44	—	28
9	—	55	17	14	—	3	3	74	—	16,015	35	29
—	—	—	—	—	—	—	—	—	—	—	—	30
303	58	691	192	219	31	18	—	164	23	805	2	31
79	8	49	35	116	3	9	2	59	—	9,967	182	32
17	5	66	11	3	1	1	2	23	6	12	1	33
89	2	112	4	18	2	2	4	20	1	978	2	34
107	4	465	9	57	1	—	—	20	13	7,571	—	35
5,478	450	2,023	192	1,216	38	72	15	1,196	148	62,823	1,115	36
511	19	5	—	60	7	2	—	14	34	3,913	1	37
—	—	—	—	—	—	—	—	—	—	—	—	38
2,874	295	1,751	29	419	—	63	5	770	2	60,939	—	39
522	—	403	—	1,591	—	—	—	96	—	1,517	—	40
7,662	1,048	2,814	569	1,799	188	173	146	1,351	160	97,958	5,706	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Converted Paper Products		Newspapers		Periodicals		Book Publishing and Printing	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	182	40	166	52	41	25	80	37
<b>Assets</b>									
2	Cash.....	\$ 11,717	\$ 130	\$ 6,837	\$ 110	\$ 1,484	\$ 206	\$ 1,288	\$ 367
3	Government Securities.....	2,442	88	8,272	768	1,161	9	210	9
4	Other Securities.....	3,664	1	9,421	138	747	—	381	5
5	Receivables.....	26,479	1,725	16,503	1,507	2,149	299	4,988	237
6	Inventories.....	34,660	2,260	7,106	531	807	64	6,578	662
7	Land.....	3,508	160	4,634	467	490	2	535	17
8	Buildings and Equipment.....	99,277	6,235	75,361	6,481	9,046	471	8,727	1,195
9	Investment in Subsidiaries.....	5,892	1,196	10,644	979	563	8	3,493	772
10	Other Assets.....	3,426	435	9,252	1,158	1,730	454	1,912	375
11	Total.....	191,035	12,230	148,030	12,139	18,177	1,513	28,112	3,639
<b>Liabilities and Capital</b>									
12	Bank Loans.....	5,779	1,219	1,501	3,421	93	265	2,205	258
13	Payables.....	14,273	1,387	10,658	1,139	1,334	275	3,639	460
14	Tax Liabilities.....	6,195	46	5,344	5	828	7	811	70
15	Other Liabilities.....	6,512	3,560	7,672	550	3,561	219	1,733	874
16	Funded Debt.....	9,833	542	14,209	380	1,063	—	3,289	89
17	Liability Reserves.....	313	—	443	79	101	43	15	1
18	Depreciation and Depletion Reserves.....	48,722	2,244	40,434	2,837	4,840	284	4,844	415
19	Capital Stock.....	32,523	1,852	29,423	2,741	2,174	624	5,342	758
20	Surplus.....	66,938	1,956	39,094	1,637	4,312	135	6,299	1,321
21	Less <i>Deficit</i> .....	23	576	748	650	129	339	65	607
22	Total.....	191,065	12,230	148,030	12,139	18,177	1,513	28,112	3,639
23	Gross Sales or Revenue.....	257,725	13,104	163,128	14,946	21,094	2,631	32,013	2,304
24	Current Year Profit or <i>Loss</i> .....	21,926	469	17,421	221	2,512	381	2,318	203
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	270	59	620	17	140	38	47	11
26	Bond Interest Received.....	59	1	250	25	29	—	3	—
27	Mortgage Interest Received.....	16	—	3	—	—	—	—	—
28	Foreign Dividends Received.....	2	—	33	—	140	—	—	—
29	Canadian Dividends Received.....	458	57	436	—	13	—	132	—
30	Stock Dividends Received.....	—	139	—	—	—	—	—	—
31	Rentals Paid.....	1,032	143	1,272	54	90	57	323	49
32	Bond Interest Paid.....	257	8	489	1	1	—	120	8
33	Mortgage Interest Paid.....	32	12	60	5	3	—	11	—
34	Charitable Donations.....	234	2	371	31	10	1	18	1
35	Pension Contributions.....	818	40	801	70	30	9	63	4
36	Capital Cost Allowance.....	5,921	258	4,578	503	623	35	517	116
37	Depletion Charged.....	—	—	—	—	—	—	—	—
38	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—
39	Cash Dividends Charged.....	3,623	9	3,334	5	480	1	383	21
40	Stock Dividends Charged.....	502	—	281	—	—	—	210	—
41	Capital Expenditures.....	7,551	956	6,400	306	645	14	781	147

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

**Industrial Division: MANUFACTURING—(Continued)**

Commercial Printing		Miscellaneous Printing and Service		Paints and Varnishes		Drugs and Toilet Preparations		Industrial Chemicals		Miscellaneous Chemical Products		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
449	144	81	23	76	21	229	84	98	31	132	48	1
\$ 4,878	\$ 374	\$ 1,727	\$ 121	\$ 4,116	\$ 362	\$ 11,193	\$ 501	\$ 17,849	\$ 720	\$ 8,699	\$ 1,248	2
1,577	27	1,741	81	288	33	1,703	250	5,050	74	2,243	3,396	3
5,238	80	828	67	1,524	42	2,601	622	9,918	329	874	221	4
18,725	2,196	6,021	493	14,032	1,313	24,867	1,632	39,349	1,470	14,766	1,457	5
17,216	1,749	4,780	662	21,292	1,827	39,779	2,492	69,768	3,757	22,440	2,881	6
2,068	212	563	42	1,888	148	3,022	147	9,288	483	2,853	154	7
62,320	7,456	19,865	2,103	30,054	4,653	66,355	3,269	250,194	16,602	67,808	11,741	8
4,291	428	738	817	9,190	1,869	6,111	456	15,730	467	13,152	122	9
4,972	1,527	1,675	173	1,726	292	6,468	2,994	8,188	548	2,540	842	10
121,285	14,049	37,938	4,559	84,110	10,539	162,099	12,363	425,334	24,450	135,375	22,062	11
6,489	1,188	1,305	657	4,513	1,073	8,445	788	2,330	5,307	1,904	2,833	12
12,435	1,866	2,801	543	6,625	915	14,881	1,381	36,142	4,174	9,827	1,062	13
3,421	85	1,390	23	2,555	30	6,079	59	18,128	14	3,315	42	14
5,894	2,225	764	432	4,288	939	12,347	1,219	29,586	1,398	5,066	2,485	15
7,181	383	2,855	282	1,771	987	6,765	255	9,091	31	25,361	568	16
52	1	379	—	63	27	62	17	5,786	—	15	7	17
32,602	3,699	9,858	379	13,410	1,452	24,712	1,256	127,016	4,849	31,859	3,530	18
20,396	3,901	7,712	2,056	20,825	2,065	37,141	6,316	72,623	7,177	27,527	12,269	19
33,297	1,832	11,054	360	30,077	3,091	52,741	2,203	124,905	1,991	30,644	406	20
482	1,131	180	173	17	40	1,074	1,131	273	491	143	1,140	21
121,285	14,049	37,938	4,559	84,110	10,539	162,099	12,363	425,334	24,450	135,375	22,062	22
136,481	19,555	44,981	3,308	100,764	5,828	222,448	8,403	410,128	18,570	157,000	11,966	23
10,515	795	3,963	134	7,028	364	18,415	630	61,839	699	10,663	984	24
317	42	162	19	115	3	330	57	256	3	117	29	25
35	—	89	1	17	1	55	9	178	5	30	6	26
—	—	2	—	—	—	1	—	—	—	1	—	27
3	—	1	—	2	—	28	44	508	1	1	—	28
437	—	4	2	33	20	650	26	839	5	37	16	29
1	—	—	—	14	—	—	—	—	—	—	—	30
1,482	316	685	77	382	36	999	104	1,056	43	541	44	31
137	20	124	5	329	43	292	5	403	—	1,305	233	32
82	7	21	6	14	2	18	2	19	1	40	7	33
136	3	34	—	60	4	107	—	463	2	127	1	34
318	12	204	—	317	1	1,029	6	3,424	120	223	22	35
4,071	580	1,148	102	1,422	130	3,741	124	16,526	1,549	6,117	449	36
—	—	—	—	—	—	—	—	8	3	—	—	37
—	—	—	—	—	—	—	—	—	—	—	—	38
2,445	17	677	14	1,304	93	1,731	77	13,646	30	3,596	20	39
171	—	83	—	170	—	785	—	—	100	153	—	40
4,396	550	1,123	350	1,351	509	4,230	579	48,522	3,961	14,841	211	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Fabricated Chemical Products and Plastics		Petroleum Refining		Paving Materials and Miscellaneous Petroleum Products		Rubber and Rubber Products	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	38	33	19	4	19	(a)	39	12
<b>Assets</b>									
2	Cash.....	\$ 1,516	\$ 23	\$ 32,959	\$ 74	\$ 3,911	—	\$ 5,549	\$ 621
3	Government Securities.....	11	2	50,239	—	3,681	—	300	5
4	Other Securities.....	117	6	42,076	—	428	—	1,068	40
5	Receivables.....	2,864	434	102,838	406	7,092	—	26,708	5,251
6	Inventories.....	2,389	574	204,369	461	11,392	—	54,804	11,133
7	Land.....	32	34	56,167	1,813	1,632	—	2,536	577
8	Buildings and Equipment.....	3,165	1,505	551,970	2,078	35,970	—	87,770	10,397
9	Investment in Subsidiaries.....	25	14	40,764	186	2,054	—	9,736	306
10	Other Assets.....	754	273	71,057	1,679	926	—	2,646	230
11	Total.....	10,873	2,865	1,152,439	6,697	67,086	—	191,117	28,560
<b>Liabilities and Capital</b>									
12	Bank Loans.....	259	329	1,436	601	569	—	1,352	141
13	Payables.....	3,215	726	69,290	381	5,998	—	17,070	3,097
14	Tax Liabilities.....	412	9	33,740	2	2,437	—	7,407	115
15	Other Liabilities.....	827	395	76,495	100	1,977	—	16,313	10,186
16	Funded Debt.....	169	148	141,233	2,184	7,553	—	9,120	858
17	Liability Reserves.....	—	—	27,208	—	70	—	343	—
18	Depreciation and Depletion Reserves.....	1,295	585	246,259	541	20,308	—	60,615	4,792
19	Capital Stock.....	2,694	998	259,450	2,870	6,669	—	38,950	5,100
20	Surplus.....	2,222	150	298,062	35	21,505	—	40,086	4,837
21	Less Deficit.....	220	475	734	17	—	—	139	566
22	Total.....	10,873	2,865	1,152,439	6,697	67,086	—	191,117	28,560
23	Gross Sales or Revenue.....	14,892	3,194	1,038,503	2,788	71,401	—	235,506	42,712
24	Current Year Profit or Loss.....	1,478	153	88,858	297	8,923	—	20,016	256
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	18	2	3,382	1	34	—	57	2
26	Bond Interest Received.....	—	—	1,191	—	46	—	9	—
27	Mortgage Interest Received.....	—	—	246	—	—	—	4	1
28	Foreign Dividends Received.....	—	—	101	—	—	—	—	—
29	Canadian Dividends Received.....	2	—	3,428	—	112	—	670	36
30	Stock Dividends Received.....	—	—	—	—	—	—	—	—
31	Rentals Paid.....	121	51	4,505	34	92	—	762	237
32	Bond Interest Paid.....	23	—	4,005	108	304	—	298	53
33	Mortgage Interest Paid.....	3	4	70	—	—	—	2	2
34	Charitable Donations.....	9	1	628	—	35	—	147	9
35	Pension Contributions.....	6	—	4,264	2	256	—	157	88
36	Capital Cost Allowance.....	273	106	34,139	126	1,947	—	4,881	1,059
37	Depletion Charged.....	—	—	2,043	—	113	—	—	—
38	Write-off Mine and Oil Development.....	—	—	5,676	—	—	—	—	—
39	Cash Dividends Charged.....	10	—	29,301	—	2,134	—	5,048	2,407
40	Stock Dividends Charged.....	—	—	—	—	15	—	—	—
41	Capital Expenditures.....	386	108	114,983	425	1,265	—	6,621	2,586

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped elsewhere to conceal identity.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

**Industrial Division: MANUFACTURING—(Continued)**

Leather and Leather Products		Glass and Glass Products		Cement, Gypsum and Plaster Products		Structural Clay Products and Pottery		Other Non-Metallic Mineral Products		Ordnance and Accessories		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
249	134	40	16	107	46	75	28	78	22	12	(a)	1
\$ 4,077	\$ 760	\$ 4,052	\$ 21	\$ 4,430	\$ 259	\$ 4,772	\$ 91	\$ 4,693	\$ 1,570	\$ 2,725	—	2
2,074	321	4,852	11	4,567	15	1,145	99	6,816	2,315	1,715	—	3
909	2,650	109	224	335	40	2,083	45	377	278	3,612	—	4
21,002	8,591	12,537	1,060	11,894	1,081	4,933	349	9,065	2,426	8,051	—	5
28,003	19,403	17,162	2,019	15,839	1,114	5,703	963	14,222	5,588	15,489	—	6
1,061	1,056	1,803	146	5,672	1,662	4,308	231	10,428	422	671	—	7
27,037	19,942	35,931	7,471	108,294	9,942	28,825	4,165	53,924	13,572	27,288	—	8
3,751	4,537	7,474	227	2,958	347	1,831	15	45,435	1,379	1,835	—	9
2,127	1,973	3,905	184	2,204	580	2,115	247	950	591	603	—	10
90,041	59,233	87,825	11,363	156,193	15,040	55,715	6,205	145,910	28,141	61,989	—	11
7,637	9,550	1,500	797	2,303	773	656	636	4,877	838	3,070	—	12
12,520	4,865	6,823	1,008	9,063	1,089	2,601	763	4,781	1,073	6,132	—	13
2,504	374	2,292	14	5,449	8	1,893	9	7,110	10	1,896	—	14
3,591	3,473	13,143	2,306	4,273	907	1,740	1,456	3,508	10,516	183	—	15
7,751	3,346	5,652	1,738	6,214	5,373	1,001	1,284	5,968	2,576	9,049	—	16
9	14	446	—	863	10	14	—	354	—	—	—	17
14,865	10,354	17,892	958	47,848	2,681	18,855	1,110	38,204	5,082	19,309	—	18
16,913	17,988	15,498	5,498	36,384	3,233	16,157	1,959	18,628	5,996	7,792	—	19
24,607	11,169	24,993	157	43,878	1,703	13,300	142	62,561	2,592	14,840	—	20
356	1,900	414	1,113	82	737	502	1,154	81	542	282	—	21
90,041	59,233	87,825	11,363	156,193	15,040	55,715	6,205	145,910	28,141	61,989	—	22
161,824	64,975	85,654	7,324	120,508	6,529	46,918	3,684	110,374	13,397	62,834	—	23
6,388	3,150	8,458	564	19,301	806	6,723	453	21,451	645	7,404	—	24
296	75	14	2	89	6	25	10	77	18	4	—	25
45	10	139	—	142	—	45	3	11	1	35	—	26
5	1	—	—	—	—	1	—	2	—	—	—	27
—	7	—	—	5	—	5	—	1	—	—	—	28
188	117	32	8	241	—	75	—	105	2	199	—	29
6	—	—	—	—	—	—	—	—	—	—	—	30
1,091	348	214	28	310	34	91	38	246	32	76	—	31
227	113	629	46	262	31	43	21	104	196	65	—	32
37	15	4	6	6	—	9	6	6	8	389	—	33
87	19	50	—	77	—	46	—	49	6	34	—	34
141	44	314	2	584	1	63	3	498	41	27	—	35
1,602	393	2,255	110	12,557	479	1,440	122	5,135	434	1,085	—	36
—	—	8	—	218	19	126	—	7,968	—	—	—	37
—	—	—	—	—	—	—	—	—	—	—	—	38
457	250	1,412	14	4,510	3	1,496	2	744	—	1,892	—	39
159	97	154	—	63	—	371	—	—	—	—	—	40
1,481	1,016	4,402	2,983	19,372	4,916	2,045	234	8,482	843	3,438	—	41

Bold italic figures denote deficit in Item 21 and loss in Item 24. (a) Grouped elsewhere to conceal identity.

**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Primary Iron and Steel Products		Tin Cans, Metal Stampings and Structural Products		Wire, Tools, Cutlery and Hardware		Heating Apparatus and Sanitary Ware	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	112	25	120	20	109	19	104	29
<b>Assets</b>									
2	Cash.....	\$ 18,073	\$ 208	\$ 8,285	\$ 130	\$ 5,363	\$ 457	\$ 9,541	\$ 1,264
3	Government Securities.....	25,926	164	2,596	27	5,125	3	3,047	—
4	Other Securities.....	8,880	846	3,697	9	1,172	22	1,776	7
5	Receivables.....	64,368	2,891	26,379	280	12,479	394	28,859	1,362
6	Inventories.....	161,697	19,012	77,522	478	27,253	1,099	48,349	3,144
7	Land.....	6,968	394	4,922	20	2,490	31	2,878	604
8	Buildings and Equipment.....	387,235	58,611	91,969	668	42,314	3,105	75,342	7,533
9	Investment in Subsidiaries.....	90,504	5,612	12,128	—	4,061	95	12,622	92
10	Other Assets.....	3,740	727	1,829	46	2,302	221	2,354	170
11	Total.....	767,391	88,465	229,327	1,658	102,559	5,427	184,768	14,176
<b>Liabilities and Capital</b>									
12	Bank Loans.....	60,779	927	8,774	174	3,155	293	4,295	978
13	Payables.....	50,160	7,633	23,866	474	5,932	502	16,758	1,244
14	Tax Liabilities.....	19,705	327	8,940	9	4,588	63	7,148	21
15	Other Liabilities.....	59,967	14,188	9,977	360	3,900	836	12,186	2,567
16	Funded Debt.....	32,286	8,236	3,990	83	2,414	426	7,586	329
17	Liability Reserves.....	9,757	—	269	—	343	3	95	—
18	Depreciation and Depletion Reserves.....	228,390	27,543	49,147	246	23,480	1,457	41,878	4,020
19	Capital Stock.....	104,702	20,929	60,295	430	21,512	1,651	41,600	3,471
20	Surplus.....	201,669	9,144	64,132	45	37,397	476	53,241	1,943
21	Less <i>Deficit</i> .....	<i>24</i>	<i>462</i>	<i>63</i>	<i>163</i>	<i>162</i>	<i>280</i>	<i>19</i>	<i>397</i>
22	Total.....	767,391	88,465	229,327	1,658	102,559	5,427	184,768	14,176
23	Gross Sales or Revenue.....	652,476	71,006	266,452	2,128	106,762	2,041	236,081	13,423
24	Current Year Profit or <i>Loss</i> .....	59,172	604	27,350	145	14,680	95	19,908	975
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	65	36	96	5	123	1	140	2
26	Bond Interest Received.....	622	11	112	1	239	—	61	—
27	Mortgage Interest Received.....	3	—	1	—	2	—	—	1
28	Foreign Dividends Received.....	12	1	—	—	1	—	787	—
29	Canadian Dividends Received.....	2,573	747	1,810	—	190	1	774	—
30	Stock Dividends Received.....	—	—	—	—	—	—	—	—
31	Rentals Paid.....	1,083	26	492	30	304	22	422	29
32	Bond Interest Paid.....	2,349	302	150	—	60	—	229	2
33	Mortgage Interest Paid.....	33	4	19	4	22	2	15	2
34	Charitable Donations.....	568	30	324	—	74	—	166	9
35	Pension Contributions.....	2,968	228	1,174	—	249	4	563	193
36	Capital Cost Allowance.....	34,500	2,510	4,257	51	2,190	41	3,425	373
37	Depletion Charged.....	—	—	—	—	—	—	—	—
38	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—
39	Cash Dividends Charged.....	15,256	554	3,719	—	3,425	64	3,814	—
40	Stock Dividends Charged.....	586	—	250	—	80	—	333	—
41	Capital Expenditures.....	86,906	10,504	8,942	192	3,427	266	4,788	613

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

**Industrial Division: MANUFACTURING—(Continued)**

Miscellaneous Iron and Steel Products		Non-Ferrous Smelting, Refining and Rolling		Other Non-Ferrous Metal Products		Agricultural Machinery		Industrial, Construction and Mining Machinery		Office and Store Machines		
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	
81	17	92	20	259	106	39	8	533	131	22	(a)	1
\$ 3,988	\$ 42	\$ 16,665	\$ 584	\$ 7,149	\$ 627	\$ 16,146	\$ 8	\$ 21,961	\$ 1,244	\$ 2,179	—	2
2,142	37	9,558	402	2,755	140	118	113	11,150	240	274	—	3
620	24	12,634	10	1,126	146	1,638	55	4,302	164	—	—	4
10,215	250	26,434	1,202	22,407	4,540	41,677	198	78,772	2,803	6,581	—	5
18,960	511	79,995	2,339	32,110	8,222	119,643	1,158	142,432	5,380	14,360	—	6
819	27	28,392	82	1,762	327	4,287	29	6,920	482	519	—	7
36,128	978	599,320	1,600	46,237	8,556	85,552	1,251	147,816	11,433	28,660	—	8
875	—	50,393	231	1,256	648	35,892	—	12,533	1,098	3,947	—	9
1,692	113	8,898	569	2,320	772	2,129	85	7,792	1,278	1,187	—	10
75,439	1,982	832,289	7,019	117,122	23,978	307,082	2,897	433,678	24,122	57,707	—	11
2,125	219	5,744	187	7,705	2,351	4,629	605	18,906	2,694	461	—	12
6,432	405	40,859	650	13,369	2,361	24,081	252	42,221	2,977	2,074	—	13
3,323	4	18,488	6	5,328	124	10,670	3	17,833	60	1,929	—	14
1,444	176	21,340	4,080	6,693	5,705	15,934	114	56,787	3,943	14,569	—	15
5,918	70	284,705	176	5,711	1,085	46,622	119	10,466	3,284	4,006	—	16
22	—	851	2	89	6	9,855	—	1,164	2	545	—	17
18,392	410	293,980	630	24,621	3,402	48,912	391	75,641	2,607	10,622	—	18
13,190	601	94,146	733	14,608	6,875	49,378	1,265	70,344	8,252	4,602	—	19
24,679	172	72,279	1,018	39,524	3,156	97,224	268	141,809	2,270	18,951	—	20
86	75	103	463	526	1,087	223	120	1,493	1,967	52	—	21
75,439	1,982	832,289	7,019	117,122	23,978	307,082	2,897	433,678	24,122	57,707	—	22
89,759	1,696	400,440	8,033	170,099	23,684	378,873	2,241	527,542	21,602	47,862	—	23
11,046	81	50,448	483	17,042	1,070	40,630	130	56,036	1,186	6,980	—	24
42	3	104	2	104	35	63	4	1,904	59	110	—	25
138	—	296	10	75	5	1	4	291	7	7	—	26
—	—	—	—	1	—	2	—	3	—	—	—	27
—	—	3,470	—	1	8	499	—	12	—	—	—	28
315	—	2,848	—	34	12	142	2	155	—	75	—	29
—	—	—	—	—	—	—	—	6	—	—	—	30
175	14	611	59	621	232	125	10	1,173	194	420	—	31
1,042	—	4,827	—	100	10	1,163	—	273	33	—	—	32
10	2	24	2	50	12	4	7	81	18	—	—	33
73	—	227	1	90	9	234	—	304	4	36	—	34
86	2	592	1	314	73	1,902	1	1,286	16	182	—	35
2,110	46	33,467	99	2,814	510	4,844	30	9,693	298	2,342	—	36
—	—	—	—	—	—	—	—	—	—	—	—	37
—	—	—	—	—	—	—	—	—	—	—	—	38
2,082	—	19,673	1	2,740	60	9,140	—	7,641	28	992	—	39
200	—	349	—	207	—	135	—	1,980	—	16	—	40
3,127	75	102,403	168	5,157	887	10,118	50	18,682	5,715	5,791	—	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped elsewhere to conceal identity.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: MANUFACTURING—(Continued)							
		Household and Service Industry Machines		Electrical Machinery and Appliances		Transportation Equipment Except Automobiles		Automobiles, Parts and Equipment	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	41	16	198	55	138	38	88	20
<b>Assets</b>									
2	Cash.....	\$ 4,367	\$ 194	\$ 24,540	\$ 291	\$ 26,580	\$ 1,127	\$ 37,098	\$ 629
3	Government Securities.....	261	92	5,749	147	16,252	69	21,485	50
4	Other Securities.....	435	22	3,287	46	3,844	543	10,843	12
5	Receivables.....	9,857	1,671	89,389	1,812	96,143	3,468	41,273	1,042
6	Inventories.....	29,347	2,860	241,444	5,877	124,095	6,697	101,122	2,394
7	Land.....	1,134	159	7,277	182	8,667	323	4,591	179
8	Buildings and Equipment.....	39,248	4,724	229,001	7,643	154,339	5,861	205,226	5,061
9	Investment in Subsidiaries.....	5,001	121	23,802	648	19,888	121	48,657	806
10	Other Assets.....	1,866	195	7,727	775	6,762	450	1,726	266
11	Total.....	91,516	10,038	632,216	17,421	456,570	18,659	472,021	10,439
<b>Liabilities and Capital</b>									
12	Bank Loans.....	2,337	1,158	12,320	1,303	25,292	4,650	6,492	1,004
13	Payables.....	6,274	1,115	81,994	2,438	61,326	2,489	69,165	1,111
14	Tax Liabilities.....	3,080	61	32,193	250	18,858	229	41,103	100
15	Other Liabilities.....	11,917	3,590	53,630	3,255	63,699	1,249	30,885	2,275
16	Funded Debt.....	4,054	252	35,294	382	9,191	873	690	106
17	Liability Reserves.....	2,387	—	2,692	1	2,162	—	1,620	—
18	Depreciation and Depletion Reserves.....	12,904	1,361	127,863	3,046	92,936	2,918	105,893	1,738
19	Capital Stock.....	14,461	869	79,686	2,455	80,889	3,581	38,532	2,729
20	Surplus.....	34,183	1,908	208,734	5,310	105,434	3,772	177,702	1,582
21	Less Deficit.....	81	276	2,190	1,019	3,217	1,102	61	206
22	Total.....	91,516	10,038	632,216	17,421	456,570	18,659	472,021	10,439
23	Gross Sales or Revenue.....	102,221	7,717	839,326	19,334	560,670	17,626	966,511	11,796
24	Current Year Profit or Loss.....	7,619	949	74,366	1,213	42,640	1,967	108,009	242
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	61	2	102	266	412	40	92	5
26	Bond Interest Received.....	14	3	389	2	476	—	636	—
27	Mortgage Interest Received.....	—	—	—	—	4	—	4	—
28	Foreign Dividends Received.....	—	—	39	—	—	2	4,747	—
29	Canadian Dividends Received.....	126	—	1,024	1	256	4	76	47
30	Stock Dividends Received.....	—	—	—	—	3	—	—	—
31	Rentals Paid.....	238	22	2,566	213	772	39	725	63
32	Bond Interest Paid.....	153	7	1,680	—	198	18	28	3
33	Mortgage Interest Paid.....	16	2	55	13	212	15	10	2
34	Charitable Donations.....	36	2	369	4	306	6	312	2
35	Pension Contributions.....	355	23	4,320	50	932	33	4,830	2
36	Capital Cost Allowance.....	3,008	347	14,249	305	10,083	142	14,846	331
37	Depletion Charged.....	16	—	1	—	—	—	—	—
38	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—
39	Cash Dividends Charged.....	785	56	8,241	—	6,920	—	24,113	—
40	Stock Dividends Charged.....	10	—	492	—	713	—	119	—
41	Capital Expenditures.....	6,594	451	36,401	586	13,900	533	44,007	749

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1952 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

MANUFACTURING—(Concluded)					Industrial Division: CONSTRUCTION							
Miscellaneous Manufacturing		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies ✓	General Construction		Residential Construction		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies				Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
397	167	8,157	2,993	11,150	1,074	384	695	281	1,769	665	2,434	1
\$ 9,496	\$ 1,238	\$ 526,432	\$ 26,893	\$ 553,325	\$ 41,921	\$ 3,272	\$ 7,417	\$ 2,631	\$ 49,338	\$ 5,903	\$ 55,241	2
4,124	470	326,604	18,245	344,849	13,306	622	1,381	132	14,687	754	15,441	3
1,711	193	234,841	18,575	253,416	13,007	2,125	2,334	356	15,341	2,481	17,822	4
25,060	4,780	1,429,540	132,433	1,561,973	167,364	22,200	39,861	8,713	207,225	30,913	238,138	5
47,543	10,233	3,078,947	283,499	3,362,446	111,465	14,234	27,051	6,143	138,516	20,377	158,893	6
2,454	616	504,320	25,008	529,328	6,222	1,365	4,325	385	10,547	1,750	12,297	7
63,785	13,336	6,481,427	533,432	7,014,859	200,254	32,824	18,271	8,643	218,525	41,467	259,992	8
6,522	699	1,065,503	51,227	1,116,730	21,109	5,104	2,781	538	23,890	5,642	29,532	9
5,593	2,359	323,342	38,667	362,009	13,282	3,713	4,652	1,361	17,934	5,074	23,008	10
166,288	33,924	13,970,956	1,127,979	15,098,935	587,930	85,459	108,073	28,902	696,003	114,361	810,364	11
10,136	4,743	507,067	125,509	632,576	61,818	19,247	12,314	5,632	74,132	24,879	99,011	12
14,800	3,334	1,065,673	109,862	1,175,535	115,437	19,724	29,905	5,940	145,342	25,664	171,006	13
6,329	339	502,183	5,523	507,706	19,361	110	3,020	90	22,381	200	22,581	14
13,485	4,697	990,522	148,271	1,138,793	110,687	14,751	16,444	8,754	127,131	23,505	150,636	15
7,251	1,631	1,108,200	87,181	1,195,381	17,962	4,348	4,731	1,584	22,693	5,932	28,625	16
503	5	81,163	1,404	82,567	705	18	21	—	726	18	744	17
28,678	5,864	3,508,519	233,835	3,742,354	109,618	14,430	7,160	2,023	116,778	16,453	133,231	18
28,910	8,812	2,418,381	287,671	2,706,052	53,021	9,943	13,612	6,050	66,633	15,993	82,626	19
57,776	7,216	3,814,109	176,378	3,990,487	100,782	8,138	21,288	1,252	122,070	9,390	131,460	20
1,580	2,717	24,861	47,655	72,516	1,461	5,250	422	2,423	1,883	7,673	9,556	21
166,288	33,924	13,970,956	1,127,979	15,098,935	587,930	85,459	108,073	28,902	696,003	114,361	810,364	22
217,567	31,126	15,176,159	1,090,322	16,266,481	144,816	18,162	39,815	7,660	184,631	25,822	210,453	23
20,237	2,054	1,422,248	55,797	1,366,451	54,499	4,898	10,231	2,316	64,730	7,214	57,516	24
643	38	14,331	1,846	16,177	2,665	194	328	329	2,993	523	3,516	25
49	9	9,644	291	9,935	350	15	35	—	385	15	400	26
7	—	430	13	443	24	—	27	—	51	—	51	27
1	4	10,833	79	10,912	12	—	9	—	21	—	21	28
356	6	46,779	1,744	48,523	3,076	515	87	2	3,163	517	3,680	29
—	—	30	139	169	6	80	—	—	6	80	86	30
1,567	326	40,115	7,408	47,523	2,673	1,034	642	177	3,315	1,211	4,526	31
137	2	37,230	2,531	39,761	375	56	6	1	381	57	438	32
102	23	2,201	366	2,567	169	49	108	102	277	151	428	33
151	6	15,202	397	15,599	448	26	75	4	523	30	553	34
752	46	51,467	2,138	53,925	537	44	113	8	650	52	702	35
4,209	811	407,899	25,557	433,456	29,101	4,494	2,452	650	31,553	5,144	36,697	36
—	6	17,948	498	18,446	86	6	12	—	98	6	104	37
—	—	5,676	—	5,676	—	—	—	—	—	—	—	38
3,479	111	348,687	6,717	355,404	5,974	1,012	628	64	6,602	1,076	7,678	39
124	—	18,395	428	18,823	2,209	174	20	10	2,229	184	2,413	40
6,567	1,229	832,863	69,557	902,420	43,476	8,765	4,415	3,164	47,891	11,929	59,820	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: PUBLIC UTILITIES							
		Electric Light and Power		Gas and Steam Heat Distribution		Air Transportation		Water Transportation	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	80	13	68	29	48	42	281	112
<b>Assets</b>									
2	Cash.....	\$ 12,758	\$ 262	\$ 2,434	\$ 147	\$ 1,856	\$ 122	\$ 39,781	\$ 1,748
3	Government Securities.....	17,328	5	3,625	50	35	2	17,631	6,552
4	Other Securities.....	5,880	60	17,782	268	102	7	20,006	1,625
5	Receivables.....	14,653	316	11,626	1,191	5,766	860	27,431	7,998
6	Inventories.....	9,085	14,853	8,695	732	2,421	269	7,625	542
7	Land.....	127,424	333	10,884	819	153	9	4,552	219
8	Buildings and Equipment.....	699,635	6,560	254,008	6,721	18,184	4,696	242,096	43,752
9	Investment in Subsidiaries.....	41,783	20	148,940	42	1,118	416	50,350	3,356
10	Other Assets.....	36,337	26	12,770	829	628	265	10,434	1,649
11	Total.....	964,883	22,435	470,764	10,799	30,263	6,646	419,906	67,441
<b>Liabilities and Capital</b>									
12	Bank Loans.....	2,037	63	4,535	140	1,094	507	7,095	2,588
13	Payables.....	22,514	649	8,861	692	3,657	1,103	26,096	8,261
14	Tax Liabilities.....	9,051	7	3,969	46	1,115	2	19,163	33
15	Other Liabilities.....	14,486	16,270	25,164	1,770	5,417	1,531	32,990	8,581
16	Funded Debt.....	373,045	113	166,765	603	435	65	35,627	15,712
17	Liability Reserves.....	819	—	433	—	526	—	2,158	48
18	Depreciation and Depletion Reserves.....	219,238	2,059	72,763	1,190	6,624	2,378	136,364	18,492
19	Capital Stock.....	261,045	3,899	163,204	6,852	10,943	1,641	83,007	9,012
20	Surplus.....	62,697	211	25,359	314	1,550	169	80,615	7,004
21	Less <i>Deficit</i> .....	49	836	289	808	1,098	750	3,209	2,290
22	Total.....	964,883	22,435	470,764	10,799	30,263	6,646	419,906	67,441
23	Gross Sales or Revenue.....	149,631	1,929	74,507	1,298	30,245	6,211	319,125	26,842
24	Current Year Profit or <i>Loss</i> .....	36,801	37	13,236	310	2,197	424	54,217	1,475
<b>Selected Revenues and Charges</b>									
25	Rentals Received.....	83	—	28	2	162	4	54	19
26	Bond Interest Received.....	593	—	2,060	2	1	—	337	80
27	Mortgage Interest Received.....	—	3	—	—	—	—	35	6
28	Foreign Dividends Received.....	—	—	—	—	—	—	375	—
29	Canadian Dividends Received.....	2,153	—	1,783	10	—	—	1,277	41
30	Stock Dividends Received.....	—	—	—	—	—	—	—	6
31	Rentals Paid.....	355	7	59	10	304	68	416	50
32	Bond Interest Paid.....	12,161	4	5,292	26	—	—	857	304
33	Mortgage Interest Paid.....	134	—	2	—	4	—	410	210
34	Charitable Donations.....	182	—	47	1	2	—	384	6
35	Pension Contributions.....	606	3	297	3	15	—	712	22
36	Capital Cost Allowance.....	18,390	188	6,953	111	2,708	835	26,779	6,019
37	Depletion Charged.....	—	—	428	1	—	—	—	4
38	Write-off Mine and Oil Development.....	—	—	—	12	—	—	—	—
39	Cash Dividends Charged.....	13,771	11	7,538	15	119	—	11,164	20
40	Stock Dividends Charged.....	—	—	—	—	51	—	3,629	—
41	Capital Expenditures.....	34,997	251	29,646	2,942	6,953	1,102	28,761	7,637

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

**Industrial Division: PUBLIC UTILITIES—(Continued)**

Steam Railways		Street Car and Electric Railways		Highway Transportation		Grain Elevators		Other Storage		Telephones		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
18	8	6	5	661	352	35	4	137	53	87	23	1
\$ 54,970	\$ 254	\$ 513	\$ 746	\$ 9,206	\$ 1,197	\$ 7,306	\$ 17	\$ 3,132	\$ 80	\$ 7,994	\$ 34	2
93,976	—	125	12	578	1,067	441	146	781	64	5,712	9	3
1,254	234	274	2	1,136	695	6,850	815	708	56	9,588	10	4
47,335	971	6,025	2,185	19,844	4,190	25,511	632	3,459	671	23,325	86	5
61,179	268	5,265	650	2,054	1,557	95,486	1,502	884	251	18,269	84	6
78,396	25,642	3,631	18,670	4,140	1,204	1,423	3	2,176	264	9,713	8	7
1,445,950	2,045	140,477	71,597	118,740	36,116	73,149	1,077	27,946	4,591	828,354	2,208	8
267,207	249	2,125	3,382	7,898	3,941	17,895	—	492	109	16,330	192	9
14,325	4,192	5,020	130	13,514	6,127	2,050	658	891	333	11,346	71	10
2,064,592	33,855	163,455	97,374	177,110	56,094	230,111	4,850	40,469	6,419	930,631	2,702	11
1,400	—	672	85	7,457	3,354	70,632	2,418	3,923	579	4,048	68	12
97,953	7,849	11,245	1,144	19,700	8,523	21,146	144	4,168	391	19,811	402	13
2,353	—	1,205	1	5,231	151	3,932	8	659	10	20,512	2	14
12,883	354	8,952	1,747	17,838	6,830	14,977	265	4,470	745	21,031	1,002	15
453,669	25,610	62,253	29,780	6,344	7,347	12,720	—	2,120	565	268,730	54	16
14,097	—	417	210	562	320	307	—	526	—	1,584	—	17
553,110	1,108	38,879	33,766	60,646	18,130	41,307	557	10,074	1,792	207,479	642	18
557,331	6,315	32,386	16,793	25,777	11,581	35,809	500	7,956	2,170	368,947	449	19
373,647	101	10,289	14,947	34,784	3,292	29,379	961	6,840	446	18,689	150	20
1,851	7,482	2,843	1,099	1,229	3,434	98	3	267	279	200	67	21
2,064,592	33,855	163,455	97,374	177,110	56,094	230,111	4,850	40,469	6,419	930,631	2,702	22
627,346	5,310	55,100	18,523	202,961	46,663	79,418	334	31,123	4,783	238,351	590	23
46,102	285	4,176	210	17,116	1,662	10,772	29	2,123	113	53,117	44	24
311	149	1	—	421	80	387	4	308	153	217	19	25
2,870	—	—	—	20	36	72	8	31	1	126	—	26
—	—	—	—	4	—	—	—	3	1	—	—	27
435	—	—	—	—	—	14	—	1	—	—	—	28
14,389	—	19	—	55	726	1,255	45	14	—	1,222	—	29
—	—	—	—	—	—	—	—	10	—	—	—	30
685	70	22	1	2,073	441	887	4	1,005	170	349	15	31
10,932	1,281	1,976	1,343	55	236	472	—	38	1	8,295	—	32
82	—	25	—	104	32	—	3	104	16	96	—	33
403	—	7	8	71	13	116	4	32	2	253	—	34
13,386	53	835	3	254	31	368	6	260	8	8,698	—	35
39,465	29	8,648	2,496	15,778	4,575	2,729	67	1,302	197	32,589	64	36
933	—	—	—	—	—	—	—	—	—	—	—	37
—	—	—	—	—	—	—	—	—	—	—	—	38
26,325	—	3,371	1,274	2,554	468	2,255	70	276	11	22,590	4	39
—	—	—	—	189	9	3,536	83	38	—	—	—	40
65,535	2	13,687	2,154	22,738	7,966	6,626	55	1,625	576	132,655	175	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes**

**1952 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		<b>Industrial Division: PUBLIC UTILITIES—(Concluded)</b>						
		<b>Other Communications</b>		<b>Other Public Utilities</b>		<b>Total Profit Com- panies</b>	<b>Total Loss Com- panies</b>	<b>Total All Com- panies</b>
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies			
1	Number of Companies.....	119	15	116	34	1,656	690	2,346
<b>Assets</b>								
2	Cash.....	\$ 2,487	\$ 118	\$ 10,543	\$ 1,080	\$ 152,980	\$ 5,805	\$ 158,785
3	Government Securities.....	476	1	11,247	71	151,955	7,979	159,934
4	Other Securities.....	2,275	47	2,429	517	68,284	4,336	72,620
5	Receivables.....	3,891	120	10,561	1,251	199,427	20,471	219,898
6	Inventories.....	137	819	1,163	210	212,263	21,737	234,000
7	Land.....	956	42	2,027	277	245,475	47,490	292,965
8	Buildings and Equipment.....	17,180	3,444	116,208	22,261	3,981,927	205,068	4,186,995
9	Investment in Subsidiaries.....	1,429	121	30,889	220	586,456	12,048	598,504
10	Other Assets.....	3,501	159	4,461	715	115,277	15,154	130,431
11	Total.....	32,332	4,871	189,528	26,602	5,714,044	340,088	6,054,132
<b>Liabilities and Capital</b>								
12	Bank Loans.....	634	261	396	315	103,923	10,378	114,301
13	Payables.....	1,867	342	9,833	2,895	246,851	32,395	279,246
14	Tax Liabilities.....	1,495	67	4,627	8	73,312	335	73,647
15	Other Liabilities.....	2,674	1,764	6,819	1,346	167,701	42,205	209,906
16	Funded Debt.....	1,983	209	86,889	7,058	1,470,580	87,116	1,557,696
17	Liability Reserves.....	24	9	252	10,500	21,705	11,087	32,792
18	Depreciation and Depletion Reserves.....	7,032	171	28,647	2,524	1,382,163	82,809	1,464,972
19	Capital Stock.....	9,156	2,477	32,673	3,022	1,588,234	64,711	1,652,945
20	Surplus.....	7,834	3	19,585	670	671,268	28,268	699,536
21	Less <i>Deficit</i> .....	367	432	193	1,736	11,693	19,216	30,909
22	Total.....	32,332	4,871	189,528	26,602	5,714,044	340,088	6,054,132
23	Gross Sales or Revenue.....	26,731	1,098	62,206	2,183	1,896,744	115,764	2,012,508
24	Current Year Profit or <i>Loss</i> .....	5,431	193	14,643	1,368	259,931	6,150	253,781
<b>Selected Revenues and Charges</b>								
25	Rentals Received.....	25	—	140	3	2,137	433	2,570
26	Bond Interest Received.....	19	—	813	—	6,942	127	7,069
27	Mortgage Interest Received.....	2	—	—	—	44	10	54
28	Foreign Dividends Received.....	—	—	5	—	830	—	830
29	Canadian Dividends Received.....	20	—	271	7	22,458	829	23,287
30	Stock Dividends Received.....	2	—	—	—	12	6	18
31	Rentals Paid.....	384	46	426	55	6,965	937	7,902
32	Bond Interest Paid.....	35	—	3,253	2	43,366	3,197	46,563
33	Mortgage Interest Paid.....	22	1	49	1	1,032	263	1,295
34	Charitable Donations.....	44	—	51	1	1,592	35	1,627
35	Pension Contributions.....	73	1	133	17	25,637	147	25,784
36	Capital Cost Allowance.....	1,347	143	3,814	135	160,502	14,859	175,361
37	Depletion Charged.....	—	—	—	—	1,361	5	1,366
38	Write-off Mine and Oil Development.....	—	—	—	—	—	12	12
39	Cash Dividends Charged.....	510	—	2,209	—	92,682	1,873	94,555
40	Stock Dividends Charged.....	302	—	57	—	7,802	92	7,894
41	Capital Expenditures.....	2,031	1,426	16,715	19,432	361,969	43,718	405,687

Bold italic figures denote deficit in Item 21 and loss in Item 24. 110



TABLE 8—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes  
1952 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

Industrial Division: WHOLESALE TRADE												
Farm Products and Foodstuffs		Clothing, Shoes and Dry Goods		Drugs		Hardware, Lumber and Building Materials		Plumbing and Heating		Machinery, Electrical Equipment and Parts		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
791	261	348	149	155	50	807	220	483	176	818	204	1
\$ 17,786	\$ 1,965	\$ 5,861	\$ 1,627	\$ 3,012	\$ 404	\$ 16,316	\$ 1,113	\$ 6,028	\$ 370	\$ 23,961	\$ 688	2
3,770	616	2,804	746	750	94	5,667	522	1,362	64	3,866	141	3
8,367	3,703	2,197	673	408	269	12,526	855	1,866	38	5,072	99	4
95,393	12,091	29,986	8,577	11,928	1,077	109,759	10,038	34,566	3,570	104,858	5,761	5
185,566	15,405	33,182	9,509	17,563	1,683	138,928	10,009	26,811	2,724	117,594	9,549	6
4,310	552	825	406	1,092	66	40,074	652	1,202	143	3,494	309	7
86,973	8,675	14,228	3,548	8,463	733	114,557	5,781	15,008	2,213	70,355	11,114	8
27,805	2,743	7,708	59,528	5,303	179	67,508	4,766	1,280	340	13,971	6,462	9
8,158	1,866	2,208	1,274	2,118	465	8,657	2,183	3,543	1,165	9,201	1,431	10
438,128	47,616	98,999	85,888	50,637	4,970	513,992	35,919	91,666	10,627	352,372	35,554	11
89,144	12,374	10,075	3,480	2,501	390	34,101	4,393	8,974	1,397	31,829	6,492	12
58,155	8,455	18,003	5,572	11,176	656	64,807	6,496	20,840	3,374	53,977	3,905	13
9,359	57	1,821	64	1,240	27	16,616	95	3,385	120	19,249	110	14
59,058	5,832	6,527	2,124	2,607	1,312	41,457	9,704	11,800	1,625	63,888	13,214	15
8,832	1,088	7,613	484	1,387	311	23,170	474	2,004	295	6,726	3,401	16
316	38	116	108	67	7	664	—	11	36	529	38	17
39,724	2,513	4,622	1,436	3,591	179	59,129	2,243	5,590	685	29,890	3,414	18
76,450	13,295	27,477	67,849	15,403	2,134	102,268	8,639	15,875	2,665	47,285	5,552	19
97,760	6,221	22,965	6,441	12,962	738	175,822	5,727	23,451	1,223	99,617	2,904	20
670	2,257	220	1,670	297	784	4,042	1,852	264	793	618	3,476	21
438,128	47,616	98,999	85,888	50,637	4,970	513,992	35,919	91,666	10,627	352,372	35,554	22
1,404,196	168,685	194,858	59,264	135,734	7,651	1,037,040	69,710	213,026	21,337	714,851	38,614	23
30,546	2,493	5,480	1,565	4,182	566	57,487	2,179	10,796	912	56,999	1,710	24
523	99	353	58	186	17	544	90	186	46	1,093	116	25
109	21	52	8	27	3	241	16	34	—	96	3	26
14	1	—	—	1	—	22	—	3	1	3	5	27
10	13	3	—	—	—	26	—	—	—	1	—	28
1,070	1,006	358	189	332	1	1,911	48	117	1	384	3	29
4	—	—	15	—	—	11	400	—	—	2	—	30
2,531	293	1,205	530	524	94	6,133	311	815	210	2,842	383	31
189	4	71	30	20	6	736	—	15	—	134	56	32
40	22	15	13	17	3	109	14	46	7	51	13	33
495	19	147	36	48	2	469	11	65	2	228	5	34
1,106	77	145	81	346	12	992	23	141	2	703	221	35
12,328	558	1,318	271	544	40	10,317	362	1,505	178	6,217	1,013	36
7	—	1	—	—	—	979	18	—	—	8	—	37
—	—	—	—	—	—	—	—	—	—	—	—	38
6,053	361	1,087	210	1,367	1	9,412	234	1,122	11	4,309	14	39
1,144	7	1,164	—	589	6	2,354	702	569	—	1,980	—	40
11,255	1,048	4,228	383	578	65	16,967	1,077	2,770	498	14,162	3,212	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: WHOLESALE TRADE—(Concluded)								
		Motor Vehicles and Accessories		Other Wholesale Trade		Agencies		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies			
1	Number of Companies.....	287	54	1,478	494	442	238	5,609	1,846	7,455
<b>Assets</b>										
2	Cash.....	\$ 7,379	\$ 118	\$ 37,782	\$ 2,713	\$ 10,502	\$ 1,770	\$ 128,627	\$ 10,768	\$ 139,395
3	Government Securities.....	790	5	4,831	729	1,339	133	25,179	3,050	28,229
4	Other Securities.....	1,037	482	14,819	1,663	4,310	350	50,602	8,132	58,734
5	Receivables.....	33,692	1,849	167,435	14,619	39,780	17,581	627,397	75,163	702,560
6	Inventories.....	57,948	5,515	184,306	15,984	15,862	2,179	777,760	72,557	850,317
7	Land.....	2,607	290	14,441	668	502	173	68,547	3,259	71,806
8	Buildings and Equipment.....	26,521	2,589	127,983	10,174	10,542	2,057	474,630	46,884	521,514
9	Investment in Subsidiaries.....	14,919	1,065	58,366	2,361	14,337	8,092	211,197	85,536	296,733
10	Other Assets.....	3,446	570	18,472	3,092	4,175	1,709	59,978	13,755	73,733
11	Total.....	148,339	12,483	628,435	52,003	101,349	34,044	2,423,917	319,104	2,743,021
<b>Liabilities and Capital</b>										
12	Bank Loans.....	8,098	3,094	45,042	7,639	9,746	1,049	239,510	40,308	279,818
13	Payables.....	22,213	1,389	134,903	11,256	18,960	19,019	403,034	60,122	463,156
14	Tax Liabilities.....	5,864	53	19,233	231	4,702	151	81,469	908	82,377
15	Other Liabilities.....	41,331	2,681	119,358	13,662	27,062	8,024	373,088	58,178	431,266
16	Funded Debt.....	7,601	391	30,671	1,678	3,089	624	91,093	8,746	99,839
17	Liability Reserves.....	1,301	15	1,200	168	198	40	4,402	450	4,852
18	Depreciation and Depletion Reserves..	10,260	838	52,902	3,263	3,427	625	209,135	15,196	224,331
19	Capital Stock.....	14,219	1,791	101,497	14,947	14,794	5,156	415,268	122,028	537,296
20	Surplus.....	37,854	2,604	125,303	4,199	19,617	1,194	615,351	31,251	646,602
21	Less Deficit.....	402	373	1,674	5,040	246	1,838	8,433	18,083	26,516
22	Total.....	148,339	12,483	628,435	52,003	101,349	34,044	2,423,917	319,104	2,743,021
23	Gross Sales or Revenue.....	611,844	23,385	1,647,274	92,721	222,829	206,670	6,181,652	688,037	6,869,689
24	Current Year Profit or Loss.....	19,544	324	52,288	4,094	10,976	1,509	248,298	15,352	232,946
<b>Selected Revenues and Charges</b>										
25	Rentals Received.....	268	11	2,329	154	231	30	5,713	621	6,334
26	Bond Interest Received.....	12	—	159	12	29	1	759	64	823
27	Mortgage Interest Received.....	—	—	14	—	3	—	60	7	67
28	Foreign Dividends Received.....	—	—	10	5	33	—	83	18	101
29	Canadian Dividends Received.....	441	17	908	88	230	12	5,751	1,365	7,116
30	Stock Dividends Received.....	—	—	38	—	—	—	55	415	470
31	Rentals Paid.....	1,457	203	4,836	937	722	269	21,065	3,230	24,295
32	Bond Interest Paid.....	175	—	539	25	84	1	1,963	122	2,085
33	Mortgage Interest Paid.....	81	5	179	24	8	1	546	102	648
34	Charitable Donations.....	131	1	510	83	73	4	2,166	163	2,329
35	Pension Contributions.....	535	2	1,134	58	106	58	5,208	534	5,742
36	Capital Cost Allowance.....	2,094	210	8,754	771	1,070	142	44,147	3,545	47,692
37	Depletion Charged.....	—	—	—	3	53	—	1,048	21	1,069
38	Write-off Mine and Oil Development..	—	—	—	—	—	—	—	—	—
39	Cash Dividends Charged.....	768	2	8,490	126	2,201	2	34,809	961	35,770
40	Stock Dividends Charged.....	155	—	2,529	—	402	—	10,886	715	11,601
41	Capital Expenditures.....	3,752	567	21,122	1,917	1,851	592	76,685	9,359	86,044

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE												
Foodstuffs		Dairies		Clothing, Shoes and Dry Goods		Drugs		Furniture		Hardware, Lumber and Building Materials		
Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	
323	136	187	57	1,090	455	300	65	401	126	904	273	1
\$ 15,113	\$ 413	\$ 6,006	\$ 541	\$ 11,946	\$ 1,399	\$ 1,995	\$ 119	\$ 3,712	\$ 334	\$ 7,505	\$ 381	2
1,196	119	1,937	620	5,339	754	647	3	615	87	2,222	164	3
553	114	1,802	138	3,086	481	1,070	84	1,599	361	5,109	98	4
5,854	1,152	6,846	1,245	23,675	3,850	1,905	289	31,632	8,144	41,698	4,235	5
38,447	1,534	10,136	1,467	67,805	13,212	11,459	1,327	29,484	8,352	64,741	7,558	6
6,456	170	3,299	535	4,821	213	552	66	2,158	1,125	4,703	580	7
60,854	4,099	70,259	12,015	36,871	6,359	8,577	965	13,911	5,089	35,773	4,612	8
8,511	314	6,514	487	5,283	380	1,422	14	5,888	369	6,255	135	9
3,289	620	3,285	1,387	7,452	1,292	1,532	231	2,983	910	5,120	1,072	10
140,273	8,535	110,084	18,435	166,278	27,940	29,159	3,098	91,982	24,771	173,126	18,835	11
10,328	933	2,012	987	11,528	3,736	818	144	10,859	1,653	14,455	3,052	12
23,004	2,091	11,259	2,267	29,138	7,035	4,254	678	14,512	2,270	22,430	4,247	13
7,911	4	2,189	41	3,193	91	620	6	2,067	86	5,258	40	14
6,969	1,290	4,570	956	14,948	4,037	1,601	618	13,223	5,216	11,097	2,366	15
4,078	378	8,469	3,338	5,613	690	1,118	57	3,339	490	3,025	1,086	16
—	—	187	—	59	23	—	—	26	1	458	—	17
21,380	1,301	36,702	5,397	15,957	2,304	4,181	326	5,585	1,198	16,428	1,501	18
28,068	2,690	20,744	5,063	36,327	8,421	7,219	1,072	18,073	11,336	39,041	4,676	19
38,975	1,101	24,147	827	50,121	4,064	9,452	442	24,453	3,185	61,510	2,859	20
440	1,253	195	441	606	2,461	104	245	155	664	576	992	21
140,073	8,535	110,084	18,435	166,278	27,940	29,159	3,098	91,982	24,771	173,126	18,835	22
734,486	27,621	207,969	35,744	295,984	44,773	62,217	6,328	137,501	37,090	321,856	30,091	23
23,873	558	6,689	250	10,961	1,984	2,640	175	6,868	1,193	18,403	964	24
2,038	100	194	24	768	139	208	11	180	87	437	62	25
9	1	64	20	125	10	12	1	22	3	45	2	26
1	—	11	2	9	—	2	—	—	3	—	—	27
3	—	—	—	5	—	—	—	—	3	9	—	28
1,288	15	90	27	138	10	19	1	133	51	761	1	29
—	—	—	—	—	3	—	—	—	3	—	—	30
4,457	363	280	28	8,681	2,138	1,941	190	2,525	928	1,431	440	31
169	—	251	105	406	3	35	—	216	—	38	16	32
118	19	41	22	124	26	17	2	61	10	56	12	33
204	3	83	10	284	9	33	—	122	7	119	5	34
682	—	420	—	201	19	133	6	55	111	190	9	35
4,338	193	4,555	747	2,882	380	591	83	1,050	507	2,998	282	36
—	—	—	—	1	—	—	1	—	—	—	613	37
—	—	—	—	—	—	—	—	—	—	—	—	38
5,645	10	1,108	92	1,905	33	578	2	463	10	2,435	106	39
42	—	72	—	1,616	—	298	—	1,406	—	565	—	40
14,816	359	5,226	406	3,364	708	935	319	1,515	591	5,193	1,221	41

Bold italic figures denote deficit in Item 21 and loss in Item 24. 113



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		<b>Industrial Division: RETAIL TRADE—(Continued)</b>					
		<b>Motor Vehicles and Accessories</b>		<b>Gasoline and Oil</b>		<b>Fuel and Ice</b>	
		<b>Profit Companies</b>	<b>Loss Companies</b>	<b>Profit Companies</b>	<b>Loss Companies</b>	<b>Profit Companies</b>	<b>Loss Companies</b>
1	Number of Companies.....	1,254	405	123	49	318	141
<b>Assets</b>							
2	Cash.....	\$ 19,747	\$ 1,522	\$ 3,331	\$ 37	\$ 5,563	\$ 1,459
3	Government Securities.....	5,056	198	693	2	1,254	416
4	Other Securities.....	7,072	416	2,414	17	6,360	444
5	Receivables.....	61,032	8,418	6,869	168	35,008	5,755
6	Inventories.....	123,163	22,175	7,794	233	24,914	3,489
7	Land.....	10,781	1,487	5,231	61	2,985	686
8	Buildings and Equipment.....	72,290	12,665	25,898	738	32,050	6,037
9	Investment in Subsidiaries.....	7,416	522	2,874	3	8,387	1,328
10	Other Assets.....	12,943	3,183	1,265	189	4,519	1,448
11	Total.....	319,500	50,586	56,369	1,448	121,040	21,062
<b>Liabilities and Capital</b>							
12	Bank Loans.....	49,905	14,185	1,039	114	10,971	2,356
13	Payables.....	50,526	8,930	6,010	256	21,639	3,264
14	Tax Liabilities.....	9,505	227	2,344	—	2,379	41
15	Other Liabilities.....	27,597	7,077	8,138	328	16,903	5,340
16	Funded Debt.....	11,718	3,119	5,185	111	2,983	235
17	Liability Reserves.....	2,661	403	47	3	33	7
18	Depreciation and Depletion Reserves.....	22,656	3,183	13,093	183	17,892	2,739
19	Capital Stock.....	56,312	10,696	11,680	530	27,459	5,849
20	Surplus.....	88,941	6,274	9,051	60	21,281	2,261
21	Less <i>Deficit</i> .....	321	3,508	218	137	500	1,030
22	Total.....	319,500	50,586	56,369	1,448	121,040	21,062
23	Gross Sales or Revenue.....	1,293,464	173,775	91,955	3,299	315,561	64,329
24	Current Year Profit or <i>Loss</i> .....	33,084	3,972	5,556	73	7,399	638
<b>Selected Revenues and Charges</b>							
25	Rentals Received.....	718	223	917	14	245	32
26	Bond Interest Received.....	131	2	22	—	41	10
27	Mortgage Interest Received.....	11	2	10	1	12	—
28	Foreign Dividends Received.....	7	—	—	—	2	—
29	Canadian Dividends Received.....	150	12	23	—	361	31
30	Stock Dividends Received.....	—	—	—	—	—	—
31	Rentals Paid.....	6,186	1,176	423	29	934	135
32	Bond Interest Paid.....	115	12	185	—	73	—
33	Mortgage Interest Paid.....	316	64	16	3	16	8
34	Charitable Donations.....	342	11	29	—	124	5
35	Pension Contributions.....	318	33	118	—	159	9
36	Capital Cost Allowance.....	5,280	730	1,520	33	2,970	445
37	Depletion Charged.....	9	—	—	—	6	—
38	Write-off Mine and Oil Development.....	—	—	—	—	—	—
39	Cash Dividends Charged.....	2,535	106	897	—	1,073	82
40	Stock Dividends Charged.....	2,768	154	—	—	2,678	—
41	Capital Expenditures.....	10,158	1,755	2,473	110	4,093	885

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

Industrial Division: RETAIL TRADE—(Concluded)							Industrial Division: UNCLASSIFIED			
Department and Variety Stores		Other Retail Trade		Total Profit Companies	Total Loss Companies	Total All Companies	Total Profit Companies	Total Loss Companies	Total All Companies	
Profit Companies	Loss Companies	Profit Companies	Loss Companies							
170	44	1,181	443	6,251	2,194	8,445	26	26	52	1
\$ 28,413	\$ 1,303	\$ 9,878	\$ 1,019	\$ 113,209	\$ 8,527	\$ 121,736	\$ 143	\$ 129	\$ 272	2
10,685	460	4,101	522	33,745	3,345	37,090	—	180	180	3
11,734	1	3,985	454	44,784	2,608	47,392	1,397	55	1,452	4
65,254	8,245	44,633	4,513	324,406	46,014	370,420	321	154	475	5
144,768	13,909	67,528	10,398	590,239	83,654	673,893	298	278	576	6
22,259	1,508	5,725	814	68,970	7,245	76,215	27	1,327	1,354	7
120,167	9,570	39,229	8,047	515,879	70,196	586,075	510	843	1,353	8
90,768	1,160	3,435	752	146,753	5,464	152,217	74	92	166	9
12,813	597	7,763	2,082	62,964	13,011	75,975	160	271	431	10
506,861	36,753	186,277	28,601	1,900,949	240,064	2,141,013	2,930	3,329	6,259	11
7,829	365	16,580	3,060	136,324	30,585	166,909	225	273	498	12
62,061	4,295	29,558	5,667	274,391	41,000	315,391	266	333	599	13
13,272	421	5,651	114	54,389	1,071	55,460	38	1	39	14
69,731	18,510	26,802	5,487	201,579	51,225	252,804	269	240	509	15
24,107	560	5,174	1,236	74,809	11,300	86,109	29	267	296	16
24,602	1	66	3	28,139	441	28,580	—	8	8	17
47,723	5,091	17,093	2,460	218,690	25,683	244,373	117	86	203	18
117,575	8,493	38,579	10,936	401,077	69,762	470,839	1,190	2,644	3,834	19
140,579	2,731	48,708	2,810	517,218	26,614	543,832	799	20	819	20
618	3,714	1,934	3,172	5,667	17,617	23,284	3	543	546	21
506,861	36,753	186,277	28,601	1,900,949	240,064	2,141,013	2,930	3,329	6,259	22
1,080,038	106,730	374,145	43,119	4,915,176	572,899	5,488,075	2,388	1,868	4,256	23
36,947	776	16,813	1,509	169,233	12,092	181,325	151	217	368	24
2,383	151	1,091	299	9,179	1,142	10,321	—	43	43	25
2,283	1	103	17	2,857	67	2,924	—	—	—	26
—	—	6	4	62	12	74	—	—	—	27
1	—	—	1	27	4	31	—	—	—	28
5,522	—	105	8	8,590	156	8,746	49	—	49	29
—	—	—	—	—	6	6	—	—	—	30
17,201	1,390	4,992	848	49,051	7,665	56,716	23	45	68	31
752	—	150	13	2,390	149	2,539	—	—	—	32
290	8	90	22	1,145	196	1,341	—	11	11	33
1,014	2	227	6	2,581	58	2,639	—	1	1	34
7,036	621	498	10	9,810	818	10,628	—	—	—	35
7,721	302	3,067	494	36,972	4,196	41,168	45	47	92	36
—	—	11	—	27	614	641	—	—	—	37
—	—	—	—	—	—	—	—	—	—	38
9,832	21	1,919	15	28,390	477	28,867	9	—	9	39
467	22	440	15	10,352	191	10,543	—	86	86	40
15,049	1,127	5,386	765	68,208	8,246	76,454	72	160	232	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: SERVICE							
		Professional Service		Recreational Service		Business Service		Hotels, Tourists Lodges and Camps	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	277	109	608	288	412	182	627	231
	<b>Assets</b>								
2	Cash.....	\$ 3,482	\$ 544	\$ 11,319	\$ 1,437	\$ 7,089	\$ 554	\$ 8,191	\$ 1,311
3	Government Securities.....	466	96	6,250	247	2,029	90	2,134	652
4	Other Securities.....	829	1,104	12,434	333	1,723	1,160	4,924	441
5	Receivables.....	7,715	884	6,108	806	21,329	2,233	3,451	851
6	Inventories.....	2,532	387	3,977	1,301	3,603	521	2,927	850
7	Land.....	598	188	16,862	1,911	913	55	16,445	3,187
8	Buildings and Equipment.....	10,977	3,712	105,538	16,919	19,336	2,780	123,403	31,015
9	Investment in Subsidiaries.....	13,740	1,321	27,068	611	7,433	851	6,288	2,217
10	Other Assets.....	5,958	1,219	9,576	2,458	5,082	1,411	7,435	2,083
11	Total.....	46,297	9,455	199,132	26,023	68,537	9,655	175,198	42,607
	<b>Liabilities and Capital</b>								
12	Bank Loans.....	1,381	724	5,609	1,652	3,803	1,425	3,916	1,992
13	Payables.....	4,109	1,135	8,254	2,483	12,902	1,825	8,178	3,033
14	Tax Liabilities.....	1,600	41	5,504	124	2,257	64	3,286	77
15	Other Liabilities.....	19,830	2,870	13,586	4,236	5,752	2,430	15,778	9,797
16	Funded Debt.....	1,286	788	19,168	4,467	2,617	381	32,999	9,938
17	Liability Reserves.....	—	1	84	3	493	5	1	—
18	Depreciation and Depletion Reserves.....	4,669	884	47,683	5,337	11,004	795	44,080	7,042
19	Capital Stock.....	6,957	4,159	48,449	8,485	13,550	3,056	39,172	10,127
20	Surplus.....	7,120	468	53,012	2,433	16,596	735	29,642	4,375
21	Less Deficit.....	655	1,615	2,217	3,197	437	1,061	1,854	3,774
22	Total.....	46,297	9,455	199,132	26,023	68,537	9,655	175,198	42,607
23	Gross Sales or Revenue.....	57,852	8,569	138,519	14,062	127,869	11,355	139,835	23,957
24	Current Year Profit or Loss.....	5,168	417	20,185	1,048	8,196	799	12,417	870
	<b>Selected Revenues and Charges</b>								
25	Rentals Received.....	126	98	3,370	625	2,073	24	1,208	441
26	Bond Interest Received.....	12	1	345	6	84	1	62	32
27	Mortgage Interest Received.....	—	—	22	—	3	—	18	5
28	Foreign Dividends Received.....	2	—	18	—	1	—	1	—
29	Canadian Dividends Received.....	27	10	1,752	16	136	4	139	—
30	Stock Dividends Received.....	—	—	1	—	—	—	—	—
31	Rentals Paid.....	1,041	238	6,848	759	1,767	317	2,543	573
32	Bond Interest Paid.....	27	11	197	33	31	6	635	93
33	Mortgage Interest Paid.....	19	22	557	108	32	1	656	277
34	Charitable Donations.....	34	—	206	6	68	13	142	7
35	Pension Contributions.....	207	7	43	2	321	8	70	18
36	Capital Cost Allowance.....	1,116	225	5,471	1,020	1,578	278	6,276	1,374
37	Depletion Charged.....	—	—	—	—	—	—	—	—
38	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—
39	Cash Dividends Charged.....	425	1	6,861	26	1,165	6	1,825	110
40	Stock Dividends Charged.....	45	—	1,254	15	470	—	240	—
41	Capital Expenditures.....	2,380	417	4,830	1,125	2,457	768	7,549	2,589

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Major Industrial Classes

## 1952 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

## Industrial Division: SERVICE—(Concluded)

Laundries, Cleaning and Pressing		Undertaking		Restaurants, Cafes and Taverns		Other Personal Service		Repairs and Miscellaneous Service		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
271	104	94	26	481	278	137	66	622	233	3,529	1,517	5,046	1
\$ 1,973	\$ 108	\$ 933	\$ 77	\$ 4,669	\$ 603	\$ 1,326	\$ 82	\$ 3,341	\$ 393	\$ 42,323	\$ 5,109	\$ 47,432	2
649	47	169	61	719	71	235	11	533	84	13,184	1,359	14,543	3
800	88	376	105	1,192	379	273	46	959	148	23,510	3,804	27,314	4
2,470	475	1,639	325	3,586	562	1,979	257	11,884	1,673	60,161	8,066	68,227	5
1,371	459	512	160	4,591	832	1,336	285	15,720	2,636	36,569	7,431	44,000	6
1,464	315	823	310	1,544	1,030	1,345	351	2,692	444	42,686	7,791	50,477	7
32,505	8,757	6,811	1,888	36,515	16,228	6,039	1,165	22,359	7,524	363,483	89,988	453,471	8
2,287	67	34	—	5,349	125	916	29	1,487	281	64,602	5,502	70,104	9
2,764	616	810	100	6,681	2,337	4,791	846	3,099	992	46,196	12,062	58,258	10
46,283	10,932	12,107	3,026	64,846	22,167	18,240	3,072	62,074	14,175	692,714	141,112	833,826	11
1,175	562	233	134	2,526	1,224	875	153	7,380	2,742	26,898	10,608	37,506	12
3,149	956	874	265	7,995	2,924	1,712	289	9,103	2,090	56,276	15,000	71,276	13
620	22	251	13	1,132	45	362	4	1,512	37	16,524	427	16,951	14
3,564	1,207	907	405	8,396	4,468	3,997	1,029	7,229	2,253	79,039	28,695	107,734	15
3,684	1,849	946	389	4,815	2,678	706	295	3,296	629	69,517	21,414	90,931	16
12	—	416	842	4	15	15	33	129	45	1,154	944	2,098	17
16,252	4,046	2,684	661	13,757	4,458	2,957	379	8,357	2,661	151,443	26,263	177,706	18
9,891	2,584	2,807	536	16,205	6,335	3,817	1,378	11,477	3,536	152,325	40,196	192,521	19
8,433	745	3,034	110	10,604	1,789	3,924	105	14,110	1,226	146,475	11,986	158,461	20
497	1,039	45	329	588	1,769	125	593	519	1,044	6,937	14,421	21,358	21
46,283	10,932	12,107	3,026	64,846	22,167	18,240	3,072	62,074	14,175	692,714	141,112	833,826	22
54,838	10,617	9,593	1,475	109,461	28,709	19,782	2,665	140,629	19,486	798,378	120,895	919,273	23
2,625	497	868	88	4,845	923	1,438	152	5,682	721	61,424	5,515	55,909	24
159	56	35	22	517	106	124	27	266	108	7,878	1,507	9,385	25
26	1	5	6	15	10	26	1	11	1	586	59	645	26
—	1	3	—	11	—	—	—	3	1	60	7	67	27
—	—	—	—	1	—	—	—	1	3	24	3	27	28
60	—	3	1	40	2	20	1	13	1	2,190	35	2,225	29
—	—	—	—	1	—	—	—	—	—	2	—	2	30
1,060	213	125	67	3,775	1,009	387	193	1,967	376	19,513	3,745	23,258	31
77	6	5	—	32	25	7	—	33	31	1,044	205	1,249	32
59	23	26	9	136	85	9	9	66	10	1,560	544	2,104	33
40	5	17	2	61	7	8	—	37	—	613	40	653	34
14	1	15	—	130	8	11	1	60	7	871	52	923	35
1,965	452	526	61	2,748	860	665	87	2,313	1,017	22,658	5,374	28,032	36
—	—	—	—	—	—	20	—	—	—	20	—	20	37
—	—	—	—	—	—	—	—	—	—	—	—	—	38
383	4	67	—	530	109	226	1	262	—	11,744	257	12,001	39
6	—	39	—	63	—	49	—	4	—	2,170	15	2,185	40
2,384	450	778	149	2,891	2,153	1,179	104	4,741	3,341	29,189	11,096	40,285	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Industrial Division: FINANCE							
		Trust Companies		Mortgage and Loan Companies		Insurance Agents		Personal and Business Credit	
		Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies	Profit Companies	Loss Companies
1	Number of Companies.....	51	6	66	7	576	175	164	28
	<b>Assets</b>								
2	Cash.....	\$ 35,547	\$ 335	\$ 13,413	\$ 2,997	\$ 12,619	\$ 796	\$ 22,997	\$ 255
3	Government Securities.....	124,912	63	46,818	50	1,943	97	658	203
4	Other Securities.....	309,085	1,813	288,980	3,139	8,442	434	23,036	220
5	Receivables.....	17,511	137	6,916	427	36,620	3,501	807,731	2,994
6	Inventories.....	—	9	60	—	70	8	355	123
7	Land.....	1,944	26	3,518	38	1,057	60	141	14
8	Buildings and Equipment.....	8,609	51	6,893	246	7,963	1,142	6,804	1,373
9	Investment in Subsidiaries.....	4,475	929	3,809	1,453	3,549	323	33,661	135
10	Other Assets.....	2,892	1,678	506	212	10,952	1,967	1,842	230
11	Total.....	504,975	5,041	370,913	8,562	83,215	8,328	897,225	5,547
	<b>Liabilities and Capital</b>								
12	Bank Loans.....	7,442	—	4,631	111	3,689	457	312,659	1,750
13	Payables.....	246,595	115	127,936	174	37,512	3,721	83,121	669
14	Tax Liabilities.....	1,776	—	1,845	55	2,011	49	13,310	—
15	Other Liabilities.....	32,775	1,941	3,043	425	6,793	1,128	183,907	531
16	Funded Debt.....	129,985	1,819	151,744	1,086	1,278	134	201,518	1,515
17	Liability Reserves.....	80	—	3,527	—	104	—	6,071	15
18	Depreciation and Depletion Reserves.....	1,763	11	169	5	2,950	423	2,476	247
19	Capital Stock.....	41,478	2,443	42,091	3,430	14,922	2,420	56,062	774
20	Surplus.....	43,127	45	42,156	4,104	14,563	587	38,176	217
21	Less <i>Deficit</i> .....	46	1,333	6,229	828	607	591	75	171
22	Total.....	504,975	5,041	370,913	8,562	83,215	8,328	897,225	5,547
23	Gross Sales or Revenue.....	47,737	440	22,024	579	47,305	5,201	96,097	1,880
24	Current Year Profit or <i>Loss</i> .....	6,515	62	6,063	337	6,530	353	39,817	175
	<b>Selected Revenues and Charges</b>								
25	Rentals Received.....	653	—	1,094	4	355	17	53	33
26	Bond Interest Received.....	4,289	2	6,222	—	72	1	21	3
27	Mortgage Interest Received.....	4,708	51	9,405	68	43	1	1,062	1
28	Foreign Dividends Received.....	368	—	12	127	17	—	—	—
29	Canadian Dividends Received.....	987	32	658	9	494	19	158	22
30	Stock Dividends Received.....	—	—	—	—	10	—	3	—
31	Rentals Paid.....	1,086	40	193	3	1,468	246	1,557	38
32	Bond Interest Paid.....	1,852	—	4,303	53	44	4	4,828	38
33	Mortgage Interest Paid.....	8	—	1	—	26	1	8	2
34	Charitable Donations.....	159	—	50	—	87	3	111	—
35	Pension Contributions.....	455	—	270	5	302	11	326	—
36	Capital Cost Allowance.....	519	2	304	28	916	233	916	134
37	Depletion Charged.....	—	—	—	—	—	—	—	—
38	Write-off Mine and Oil Development.....	—	—	—	—	—	—	—	—
39	Cash Dividends Charged.....	2,945	—	2,251	—	1,543	16	8,945	8
40	Stock Dividends Charged.....	—	—	111	—	825	—	189	—
41	Capital Expenditures.....	569	2	530	—	1,713	218	2,449	271

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 8—(Concluded)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Major Industrial Classes**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

**Industrial Division: FINANCE—(Concluded)**

Investment Trust and Holding Companies		Stock, Bond and Commodity Dealers		Real Estate Finance, Operation and Agencies		Non-Resident Owned Investment Corporations		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
562	308	261	111	1,887	772	179	10	3,746	1,417	5,163	1
\$ 54,010	\$ 13,877	\$ 11,969	\$ 1,240	\$ 23,362	\$ 3,614	\$ 17,945	\$ 98	\$ 191,862	\$ 23,212	\$ 215,074	2
61,736	11,117	16,909	88	8,222	2,465	25,799	9	286,997	14,092	301,089	3
419,394	133,751	70,429	8,472	33,354	8,354	188,427	1,869	1,341,147	158,052	1,499,199	4
34,213	7,368	74,339	3,228	17,297	4,649	7,293	13	1,001,920	22,317	1,024,237	5
25,804	304	629	29	2,787	991	—	—	29,705	1,464	31,169	6
18,810	13,840	542	1,694	175,029	27,957	3,354	4	204,395	43,633	248,028	7
86,575	33,895	3,073	641	410,749	130,510	8,075	5	538,741	167,863	706,604	8
815,285	348,032	5,905	604	25,863	4,329	216,543	3,727	1,109,090	359,532	1,468,622	9
20,324	3,999	7,636	666	13,045	7,830	5,876	92	63,073	16,674	79,747	10
1,536,151	566,183	191,431	16,662	709,708	190,699	473,312	5,817	4,766,930	806,839	5,573,769	11
22,086	16,342	40,473	4,523	11,510	3,896	1,151	—	403,641	27,079	430,720	12
20,117	41,807	80,127	5,302	22,933	13,631	3,548	244	621,889	65,663	687,552	13
12,328	220	3,334	44	6,777	448	773	1	42,154	817	42,971	14
120,574	51,501	30,490	1,214	99,837	24,519	15,067	1,715	492,486	82,974	575,460	15
217,055	42,884	1,309	358	193,585	98,883	110,383	70	1,006,857	146,749	1,153,606	16
2,182	83	236	—	203	43	148	—	12,551	141	12,692	17
21,758	5,491	1,235	152	147,518	21,512	2,923	3	180,792	27,844	208,636	18
575,452	319,876	19,816	4,487	168,312	35,416	81,840	1,538	999,973	370,384	1,370,357	19
557,919	123,442	19,311	2,036	77,000	11,430	264,885	2,270	1,057,137	144,131	1,201,268	20
13,320	35,463	4,900	1,454	17,967	19,079	7,406	24	50,550	58,943	109,493	21
1,536,151	566,183	191,431	16,662	709,708	190,699	473,312	5,817	4,766,930	806,839	5,573,769	22
249,397	35,183	49,011	5,738	109,043	25,126	20,584	317	641,198	74,464	715,662	23
32,255	3,704	10,769	1,215	24,516	2,333	8,792	5	135,257	8,184	127,073	24
4,132	368	104	20	69,299	14,062	1,443	—	77,133	14,504	91,637	25
4,678	254	189	33	526	35	2,252	21	18,249	349	18,598	26
2,155	16	20	—	346	31	195	—	17,934	168	18,102	27
35,310	288	225	14	862	36	3,580	—	40,374	465	40,839	28
88,161	31,259	899	57	1,492	207	3,080	185	95,929	31,790	127,719	29
1,015	159	2	—	—	—	526	74	1,556	233	1,789	30
487	174	1,145	191	1,109	456	9	2	7,054	1,150	8,204	31
5,440	741	23	—	3,860	804	489	—	20,839	1,640	22,479	32
177	26	14	—	3,839	3,097	64	—	4,137	3,126	7,263	33
139	274	263	11	303	35	5	—	1,117	323	1,440	34
976	24	396	18	73	8	8	—	2,806	66	2,872	35
4,702	718	294	47	13,640	4,346	244	—	21,535	5,508	27,043	36
1,212	182	—	—	103	—	265	—	1,580	182	1,762	37
—	17	—	—	—	—	—	—	—	17	17	38
121,809	12,972	833	23	3,724	60	2,165	56	144,215	13,135	157,350	39
3,549	1,769	2,237	—	776	10	151	—	7,838	1,779	9,617	40
6,121	7,538	569	227	27,164	31,251	749	—	39,864	39,507	79,371	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 9**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Size of Total Assets**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

		Total Assets Below \$50,000		Total Assets \$50,000 to \$100,000		Total Assets \$100,000 to \$250,000		Total Assets \$250,000 to \$500,000		Total Assets \$500,000 to \$1,000,000	
		Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies
1	Number of Companies.....	7,851	5,625	6,526	2,565	8,139	2,262	3,895	926	2,364	638
	<b>Assets</b>										
2	Cash.....	\$ 24,045	\$ 8,587	\$ 36,735	\$ 7,171	\$ 82,667	\$ 12,869	\$ 79,061	\$ 13,804	\$ 107,227	\$ 19,044
3	Government Securities.....	2,334	1,522	7,379	2,253	21,098	4,353	26,464	3,641	31,995	4,558
4	Other Securities.....	5,302	2,406	14,613	6,042	44,853	15,863	56,526	19,228	94,364	31,475
5	Receivables.....	45,276	22,827	96,457	29,516	280,673	54,142	301,196	42,887	321,258	41,479
6	Inventories.....	44,170	25,685	104,148	37,289	284,089	66,742	294,138	51,826	333,602	58,844
7	Land.....	4,224	2,792	14,600	7,237	44,416	21,099	48,982	28,104	64,478	52,772
8	Buildings and Equipment.....	65,619	46,573	154,283	72,296	434,357	137,630	455,656	120,574	558,505	143,629
9	Investment in Subsidiaries.....	4,656	1,637	10,608	3,111	34,252	9,847	48,527	13,945	79,579	35,341
10	Other Assets.....	19,731	15,127	36,461	15,442	74,366	32,326	55,676	32,535	60,202	52,105
11	Total.....	215,357	127,156	475,284	180,357	1,300,771	354,871	1,366,226	326,544	1,651,210	439,247
	<b>Liabilities and Capital</b>										
12	Bank Loans.....	12,764	12,572	34,297	20,523	116,642	45,561	132,010	36,918	145,249	44,066
13	Payables.....	40,996	32,528	79,520	35,131	211,384	56,745	205,528	40,909	209,359	40,485
14	Tax Liabilities.....	4,614	714	9,640	793	30,777	1,400	38,351	1,212	55,061	1,030
15	Other Liabilities.....	28,053	31,014	54,172	34,193	135,515	56,498	128,159	53,433	145,372	56,222
16	Funded Debt.....	5,121	4,837	18,956	18,740	68,996	29,395	80,323	35,263	103,665	41,341
17	Liability Reserves.....	49	62	268	134	1,333	532	1,758	388	2,203	240
18	Depreciation Reserves.....	22,575	13,696	56,997	21,371	169,370	42,786	199,260	40,088	259,047	51,207
19	Capital Stock.....	67,899	58,778	129,443	66,718	295,534	116,160	266,861	126,872	315,656	196,199
20	Surplus.....	44,218	9,975	102,124	16,137	293,851	37,192	328,531	34,879	424,995	47,642
21	Less <i>Deficit</i> .....	<i>10,932</i>	<i>37,020</i>	<i>10,133</i>	<i>33,383</i>	<i>22,631</i>	<i>31,398</i>	<i>14,555</i>	<i>43,418</i>	<i>9,397</i>	<i>39,185</i>
22	Total.....	215,357	127,156	475,284	180,357	1,300,771	354,871	1,366,226	326,544	1,651,210	439,247
23	Gross Sales or Revenue.....	497,321	248,825	920,254	256,855	2,466,682	444,654	2,386,181	305,434	2,604,974	274,226
24	Current Year Profit or Loss.....	24,471	<i>16,909</i>	41,563	<i>12,386</i>	107,373	<i>17,769</i>	121,146	<i>13,721</i>	164,596	<i>14,667</i>
	<b>Selected Revenues and Charges</b>										
25	Rentals Received.....	2,684	1,468	6,725	2,060	16,962	3,935	15,662	3,153	15,766	3,675
26	Bond Interest Received.....	37	9	161	53	609	98	807	105	1,293	166
27	Mortgage Interest Received.....	22	3	76	31	311	27	214	6	300	18
28	Foreign Dividends Received.....	6	3	85	2	230	32	375	62	533	50
29	Canadian Dividends Received.....	1,373	280	278	249	1,627	994	2,834	1,132	4,399	3,341
30	Stock Dividends Received.....	10	3	11	6	17	167	30	11	48	167
31	Rentals Paid.....	10,437	6,263	11,727	3,865	21,805	4,569	15,258	2,988	14,557	1,668
32	Bond Interest Paid.....	160	52	170	65	1,332	200	780	295	1,642	818
33	Mortgage Interest Paid.....	124	136	517	368	1,821	662	1,815	686	2,086	707
34	Charitable Donations.....	79	23	220	34	997	75	1,294	88	1,581	158
35	Pension Contributions.....	148	81	315	101	1,173	160	1,835	242	2,673	250
36	Capital Cost Allowance.....	7,499	3,957	15,010	4,954	38,029	8,733	37,044	7,129	44,266	8,429
37	Depletion Charged.....	48	93	108	114	502	207	453	393	1,052	956
38	Write-off Mine & Oil Development	5	51	35	179	36	155	116	882	53	1,737
39	Cash Dividends Charged.....	3,040	702	3,421	516	9,909	497	13,725	3,155	23,737	1,368
40	Stock Dividends Charged.....	2,691	26	1,187	81	4,953	408	5,674	430	7,756	1,683
41	Capital Expenditures.....	12,288	12,582	24,943	12,536	61,899	27,114	59,497	24,832	65,213	42,957

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 9—(Concluded)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Size of Total Assets**  
**1952 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

Total Assets \$1,000,000 to \$5,000,000		Total Assets \$5,000,000 to \$10,000,000		Total Assets \$10,000,000 to \$25,000,000		Total Assets \$25,000,000 to \$100,000,000		Total Assets over \$100,000,000		Total Profit Com- panies	Total Loss Com- panies	Total All Com- panies	
Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies	Profit Com- panies	Loss Com- panies				
2,214	573	339	79	236	46	153	19	34	(a)	31,751	12,733	44,484	1
\$ 264,623	\$ 52,056	\$ 119,772	\$ 23,482	\$ 156,058	\$ 17,481	\$ 219,001	\$ 14,171	\$ 224,281	—	\$ 1,313,470	\$ 168,665	\$ 1,482,135	2
113,688	29,606	57,181	16,339	100,940	12,942	292,642	11,612	297,064	—	950,785	86,826	1,037,611	3
354,145	87,817	151,126	53,833	322,178	63,528	590,230	82,221	217,619	—	1,850,956	362,413	2,213,369	4
754,550	91,081	311,469	51,817	439,103	41,325	543,974	15,875	848,444	—	3,942,400	390,949	4,333,349	5
886,011	125,138	428,920	66,573	647,083	93,009	1,172,951	34,590	867,633	—	5,062,745	559,696	5,622,441	6
183,936	184,751	105,622	62,503	152,785	68,053	414,277	87,395	402,095	—	1,435,415	514,706	1,950,121	7
1,587,004	371,038	885,817	182,651	1,316,610	248,117	2,789,743	237,007	5,058,886	—	13,306,480	1,559,515	14,865,995	8
357,274	133,316	231,243	44,797	514,944	124,149	1,023,671	366,646	1,092,700	—	3,397,454	732,789	4,130,243	9
108,692	118,833	49,815	34,249	62,834	37,278	113,546	123,705	163,142	—	744,465	461,600	1,206,065	10
4,609,923	1,193,636	2,340,965	536,244	3,712,535	705,882	7,160,035	973,222	9,171,864	—	32,004,170	4,837,159	36,841,329	11
272,568	73,162	112,505	42,466	185,571	16,967	184,501	3,449	315,989	—	1,512,096	295,684	1,807,780	12
460,071	89,965	204,106	46,600	300,536	34,721	678,816	58,280	517,515	—	2,907,831	435,364	3,343,195	13
152,129	2,311	70,040	577	104,662	3,199	200,564	1,188	179,991	—	845,829	12,424	858,253	14
464,612	140,649	230,988	49,972	372,029	174,302	608,978	94,832	325,569	—	2,493,447	691,115	3,184,562	15
288,341	110,122	200,593	60,937	370,016	62,290	936,768	259,748	1,830,230	—	3,903,009	622,673	4,525,682	16
9,099	1,302	6,030	420	12,891	11,628	27,541	304	104,420	—	165,592	15,010	180,602	17
806,651	162,595	464,371	86,196	701,785	103,996	1,410,249	105,935	2,174,832	—	6,265,137	627,870	6,893,007	18
911,633	532,664	439,629	225,733	702,007	234,708	1,411,280	290,681	1,935,248	—	6,475,190	1,848,513	8,323,703	19
1,292,864	157,825	625,004	76,792	964,220	109,164	1,702,646	177,203	1,788,070	—	7,566,523	666,809	8,233,332	20
<i>48,045</i>	<i>76,959</i>	<i>12,301</i>	<i>53,449</i>	<i>1,182</i>	<i>45,093</i>	<i>1,308</i>	<i>18,398</i>	—	—	<i>130,484</i>	<i>378,303</i>	<i>508,787</i>	21
4,609,923	1,193,636	2,340,965	536,244	3,712,535	705,882	7,160,035	973,222	9,171,864	—	32,004,170	4,837,159	36,841,329	22
5,656,610	579,390	2,348,253	407,693	4,020,873	343,036	5,453,920	165,890	4,579,520	—	30,934,588	3,026,003	33,960,591	23
457,804	26,332	205,865	12,959	299,203	11,908	576,777	4,836	535,911	—	2,534,709	131,487	2,403,222	24
26,068	6,054	9,370	225	6,745	361	16,426	155	3,903	—	120,311	21,086	141,397	25
4,693	662	2,259	394	3,483	394	11,595	268	17,544	—	42,481	2,149	44,630	26
955	132	1,478	5	2,756	—	12,309	3	244	—	18,665	225	18,890	27
2,836	124	1,199	328	3,342	1	32,943	13	11,935	—	53,484	615	54,099	28
24,987	8,763	9,592	4,244	17,441	12,856	74,596	13,383	85,138	—	222,265	45,242	267,507	29
1,425	438	65	95	61	—	1	—	—	—	1,668	887	2,555	30
24,169	3,044	11,103	1,918	14,236	2,300	13,461	762	14,674	—	151,427	27,377	178,804	31
7,802	2,374	5,865	839	10,391	1,760	26,921	3,773	53,358	—	108,421	10,176	118,597	32
2,115	1,211	1,108	4	380	1	896	1,099	164	—	11,026	4,874	15,900	33
3,930	253	1,381	164	7,043	177	4,419	178	3,811	—	24,755	1,150	25,905	34
10,238	908	6,308	976	8,850	1,319	20,003	1,202	51,401	—	102,944	5,239	108,183	35
103,961	20,938	58,382	10,656	77,373	13,562	166,803	7,456	227,860	—	776,227	85,814	862,041	36
5,334	3,162	6,700	2,590	9,416	3,273	27,327	1,309	42,217	—	93,157	12,097	105,254	37
992	7,751	617	1,489	4,015	11,387	283	8,521	5,720	—	11,872	32,152	44,024	38
89,096	8,582	54,876	4,088	115,503	10,751	246,102	7,166	241,415	—	800,824	36,825	837,649	39
26,999	813	7,754	—	3,759	75	—	—	—	—	60,773	3,516	64,289	40
167,184	83,438	88,042	55,621	137,650	91,481	317,709	95,780	619,431	—	1,553,856	446,341	2,000,197	41

Bold italic figures denote deficit in Item 21 and loss in Item 24.

(a) Grouped elsewhere to conceal identity.

TABLE 10

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
By Income Classes**

**1952 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

		Below \$1,000	\$1,000 to \$2,000	\$2,000 to \$3,000	\$3,000 to \$4,000	\$4,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$15,000
1	Number of Companies.....	4,588	2,876	2,170	1,821	1,501	6,399	2,927
	<b>Assets</b>							
2	Cash.....	\$ 17,196	\$ 10,150	\$ 10,506	\$ 11,466	\$ 8,853	\$ 52,592	\$ 36,020
3	Government Securities.....	6,189	5,197	2,697	2,938	2,433	19,900	14,611
4	Other Securities.....	52,050	15,150	29,433	16,377	13,966	99,079	61,658
5	Receivables.....	53,770	45,411	36,435	34,249	35,584	204,438	139,716
6	Inventories.....	58,116	48,963	40,071	41,055	36,389	211,045	140,966
7	Land.....	28,926	9,062	8,567	7,572	7,160	47,874	35,318
8	Buildings and Equipment.....	145,396	91,259	74,104	78,405	61,180	351,650	232,827
9	Investment in Subsidiaries.....	48,112	22,359	13,393	17,017	7,356	164,851	95,047
10	Other Assets.....	24,898	18,471	15,069	14,880	10,332	54,222	34,295
11	<b>Total.....</b>	<b>434,653</b>	<b>266,022</b>	<b>230,275</b>	<b>223,959</b>	<b>183,253</b>	<b>1,205,651</b>	<b>790,458</b>
	<b>Liabilities and Capital</b>							
12	Bank Loans.....	33,678	27,525	19,575	18,787	19,247	104,884	71,286
13	Payables.....	47,288	38,244	32,577	28,885	27,150	149,596	105,393
14	Tax Liabilities.....	1,573	1,429	1,642	1,726	1,649	11,090	10,429
15	Other Liabilities.....	62,753	33,292	26,687	22,174	22,455	152,718	97,975
16	Funded Debt.....	50,578	17,968	16,388	17,992	13,364	118,683	96,892
17	Liability Reserves.....	216	207	116	158	80	943	616
18	Depreciation Reserves.....	48,694	35,968	27,944	31,394	23,168	141,977	105,097
19	Capital Stock.....	154,772	77,021	73,553	63,459	46,935	322,442	160,004
20	Surplus.....	50,071	45,015	36,523	49,035	33,990	226,338	151,965
21	Less <i>Deficit</i> .....	<i>14,970</i>	<i>10,647</i>	<i>4,730</i>	<i>9,651</i>	<i>4,785</i>	<i>23,020</i>	<i>9,199</i>
22	<b>Total.....</b>	<b>434,653</b>	<b>266,022</b>	<b>230,275</b>	<b>223,959</b>	<b>183,253</b>	<b>1,205,651</b>	<b>790,458</b>
23	Gross Sales or Revenue.....	411,019	347,562	301,781	281,073	279,379	1,614,942	1,098,792
24	Current Year Profit.....	1,993	4,214	5,337	6,303	6,704	48,543	35,067
	<b>Selected Revenues and Charges</b>							
25	Rentals Received.....	7,359	3,373	3,466	2,972	2,303	13,218	9,155
26	Bond Interest Received.....	157	134	83	101	89	654	436
27	Mortgage Interest Received.....	83	44	38	14	150	243	198
28	Foreign Dividends Received.....	1,795	71	214	173	24	312	207
29	Canadian Dividends Received.....	4,138	1,049	1,696	641	799	6,970	2,871
30	Stock Dividends Received.....	25	6	64	16	560	45	154
31	Rentals Paid.....	5,979	4,631	3,587	3,380	2,828	15,744	8,984
32	Bond Interest Paid.....	328	99	173	191	181	1,555	646
33	Mortgage Interest Paid.....	939	388	356	299	300	1,436	958
34	Charitable Donations.....	65	75	89	66	81	549	508
35	Pension Contributions.....	166	214	87	103	121	1,062	779
36	Capital Cost Allowance.....	9,430	7,210	5,484	5,143	4,756	29,227	19,332
37	Depletion Charged.....	31	62	69	33	33	687	310
38	Write-off Mine and Oil Development.....	110	9	—	4	7	45	—
39	Cash Dividends Charged.....	5,303	709	2,204	945	696	9,033	4,786
40	Stock Dividends Charged.....	1,121	197	112	257	404	2,379	3,056
41	Capital Expenditures.....	16,453	13,375	10,016	10,549	6,676	49,354	29,316

Bold italic figures denote deficit.



TABLE 10—(Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
By Income Classes

## 1952 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

\$15,000 to \$20,000	\$20,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 to \$250,000	\$250,000 to \$500,000	\$500,000 to \$1,000,000	\$1,000,000 to \$5,000,000	Over \$5,000,000	Total Profit Companies	
1,438	1,070	2,536	1,696	1,419	604	351	285	70	31,751	1
\$ 27,094	\$ 22,136	\$ 68,295	\$ 93,603	\$ 156,064	\$ 121,643	\$ 116,264	\$ 248,445	\$ 313,143	\$ 1,313,470	2
13,905	9,840	26,381	44,810	94,216	107,849	110,031	200,612	289,176	950,785	3
50,027	40,150	84,110	150,336	295,205	236,820	281,977	268,010	156,608	1,850,956	4
84,343	71,809	253,426	250,014	407,227	333,025	369,179	607,427	1,016,347	3,942,400	5
120,409	74,793	243,056	252,191	470,417	472,340	560,258	1,029,350	1,263,326	5,062,745	6
16,046	16,795	51,948	61,859	114,509	95,932	75,413	361,390	497,044	1,435,415	7
137,663	134,473	410,023	480,144	831,893	868,462	927,315	2,884,576	5,597,110	13,306,480	8
37,414	47,696	142,106	157,591	376,389	363,489	282,909	553,354	1,068,371	3,397,454	9
17,913	14,144	40,841	41,167	56,370	48,660	51,797	126,675	174,731	744,465	10
504,814	431,836	1,320,186	1,531,715	2,802,290	2,648,220	2,775,143	6,279,839	10,375,856	32,004,170	11
41,597	34,679	118,192	95,657	139,929	147,745	167,723	147,951	323,641	1,512,096	12
90,836	46,455	161,347	175,563	319,548	295,674	317,816	501,621	569,838	2,907,831	13
7,626	7,884	29,197	39,475	77,273	71,345	83,108	190,844	309,539	845,829	14
53,002	54,186	128,919	155,597	248,595	254,837	282,171	444,053	454,033	2,493,447	15
29,927	31,215	80,477	108,632	280,363	272,053	254,333	806,222	1,707,922	3,903,009	16
392	249	1,779	2,941	6,830	26,380	9,428	21,436	93,821	165,592	17
59,513	58,916	193,274	234,743	420,506	439,800	461,104	1,399,193	2,583,846	6,265,137	18
125,794	88,118	260,138	313,499	559,774	461,281	453,920	1,269,167	2,045,313	6,475,190	19
101,931	113,590	358,618	418,464	760,072	683,452	745,671	1,503,885	2,287,903	7,566,523	20
<i>5,804</i>	<i>3,456</i>	<i>11,755</i>	<i>12,856</i>	<i>10,600</i>	<i>4,347</i>	<i>131</i>	<i>4,533</i>	—	<i>130,484</i>	21
504,814	431,836	1,320,186	1,531,715	2,802,290	2,648,220	2,775,143	6,279,839	10,375,856	32,004,170	22
699,413	543,776	1,825,450	2,020,436	2,872,560	2,965,612	2,489,288	6,349,890	6,833,615	30,934,588	23
24,918	23,909	89,985	120,635	223,694	207,605	242,267	578,083	915,452	2,534,709	24
4,701	4,850	11,624	11,446	10,684	5,485	7,877	17,489	4,309	120,311	25
418	725	1,446	2,033	3,614	6,336	5,373	9,154	11,728	42,481	26
62	189	210	618	4,280	5,527	3,815	2,945	249	18,665	27
391	117	764	970	13,596	3,484	16,936	4,981	9,449	53,484	28
1,615	3,229	4,410	8,284	15,572	34,565	17,661	36,464	82,301	222,265	29
26	93	183	30	10	455	1	—	—	1,668	30
5,536	4,264	10,635	11,450	13,807	13,895	8,999	21,955	15,753	151,427	31
558	677	2,151	3,055	8,213	7,077	7,529	26,714	49,274	108,421	32
485	633	957	1,167	1,061	621	285	369	772	11,026	33
305	349	1,062	1,272	1,984	1,972	1,971	8,382	6,025	24,755	34
675	598	1,553	2,667	4,167	10,064	6,761	19,753	54,174	102,944	35
10,559	9,762	31,721	35,630	56,901	54,865	55,918	167,670	272,619	776,227	36
382	279	1,137	903	4,884	2,920	3,347	17,148	60,932	93,157	37
—	—	985	4	743	273	176	3,796	5,720	11,872	38
3,672	3,952	14,052	22,351	55,316	63,357	78,798	210,569	325,081	800,824	39
1,741	988	4,891	4,832	13,285	7,498	16,814	3,198	—	60,773	40
15,455	13,971	53,090	51,950	91,750	107,776	94,101	297,470	692,554	1,553,856	41

Bold italic figures denote deficit.





APPENDIX TO SECTION III  
ANALYSIS OF CORPORATION INCOME BY  
PROVINCE OF ORIGIN  
1947 - 1951

## ANALYSIS OF CORPORATION INCOME BY PROVINCE OF ORIGIN—1947-1951

This Appendix presents a report showing the distribution of corporation income according to the province in which it was earned, for the provinces Prince Edward Island, Nova Scotia, New Brunswick, Manitoba, Saskatchewan, Alberta and British Columbia for the taxation years 1947, 1948 and 1949; and for the same provinces and Newfoundland for the years 1950 and 1951. This is the only report in the series "Taxation Statistics" in which corporation income is analyzed by province of origin, and this fact constitutes its distinguishing feature. Previous reports on corporation income by provinces have been produced, basically, by totalling the amounts of income reported on the returns filed in the district offices of the Taxation Division of each province. Since many large corporations having branches or doing business all across Canada are located, and file their returns, in Ontario and Quebec, the resulting provincial totals were not reliable indicators of the earnings of corporations by provinces. For this reason the tables of provincial corporation income formerly shown in "Taxation Statistics" have been greatly reduced. The amounts reported herein were not accumulated in that way, but were based upon an actual allocation by the corporations themselves of their earnings in the different provinces.

In the Budget Address of June 27, 1946, the Minister of Finance announced to the provinces a revised tax proposal which formed the basis of agreements subsequently reached with the above

mentioned provinces. One section of this proposal required an agreeing province to levy a five per cent tax on net corporate income earned within the province. Allocation of this income among provinces was to be made on the basis of uniform rules worked out between the government of Canada and the agreeing provinces. Seven provinces reached agreements for 1947 (an agreement was later reached with Newfoundland when that province entered Confederation in 1949) and the agreed uniform rules for the allocation of income among provinces were embodied in a form, TP2, designed for this purpose. The total income reported by a corporation was allocated by it among the provinces, and this allocated income was recorded and accumulated and provided the basis for the material herein. The figures recorded for 1947 and 1948 were those shown in column 10(1) TP2—1947 and 1948; for 1949, 1950 and 1951, those shown in column 3(1) TP2—1949, 1950 and 1951.

The figures in the table are as declared by the taxpayer at the time of filing and before any adjustments which may have been made subsequently by the District or Head Office assessing branches.

The period covered in each case is the taxation year indicated. A taxation year includes income earned during fiscal periods ending in the indicated year. Except where the corporation's fiscal year ends December 31, the data pertain partly to the indicated year, and partly to the prior year.

### CORPORATION INCOME BY PROVINCE OF ORIGIN 1947-1951 FOR ALL PROVINCES EXCEPT ONTARIO AND QUEBEC

(All money figures in thousands of dollars)

Province	1947	1948	1949	1950	1951
Newfoundland . . . . .	\$ —	\$ —	\$ —	\$ 21,183	\$ 25,001
Prince Edward Island . . . . .	3,794	3,779	4,058	5,875	3,889
Nova Scotia . . . . .	38,560	47,343	42,873	49,710	56,501
New Brunswick . . . . .	35,627	39,332	31,138	38,820	50,166
Manitoba . . . . .	79,283	84,354	77,990	98,040	103,311
Saskatchewan . . . . .	54,521	53,373	52,052	62,242	66,283
Alberta . . . . .	71,004	87,811	93,356	117,474	128,845
British Columbia . . . . .	226,313	248,830	189,845	284,436	302,973



















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